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TECH HUMANITY FORWARD

To,
Bucharest Stock Exchange

Financial Supervisory Authority

Ref: Information document on the free allocation of Connections Consult shares

Current Report no. 18/2026

prepared in accordance with Law no. 24/2017 on issuers of financial instruments and market operations, ASF Regulation no. 5/2018 on issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Code for the Multilateral Trading System

Date of report:	16.09.2026
Issuer Name	**CONNECTIONS CONSULT S.A.**
Address:	Buzesti No. 71, 7th and 8th floor, sector 1, Bucharest Municipality
Phone/Fax:	0372 368 332/ 0372 006 765
Unique registration code:	RO 17753763
Nr. Reg. Com:	J2005011864405
Subscribed and paid-up share capital:	1,308,199.90 lei
The market on which the issued securities are traded:	AERO-SMT

Important events to report: Information document on the free allocation of shares in Connections Consult SA

This report is an information document according to art. 1 para. (4) letter i) of Regulation no. 1129/2017 on the prospectus to be published in the event of a public offering of securities or the admission of securities to trading on a regulated market, and repealing Directive 2003/71/EC)

Sincerely,
Bogdan Liviu Florea
Chairman of the Board of Directors

INFORMATION DOCUMENT REGARDING THE FREE ALLOCATION OF SOME SHARES OF CONNECTIONS CONSULT S.A.

2026

(information document according to art. 1 para. (4) letter i) of Regulation no. 1129/2017 on the prospectus to be published in the event of a public offering of securities or the admission of securities to trading on a regulated market, and repealing Directive 2003/71/EC)

Information on the number and nature of securities

The company **CONNECTIONS CONSULT S.A** (hereinafter the "Company"), headquartered in Bucharest, 71 Buzești Street, 7th floor and 8th floor, sect. 1, order number in the Trade Register J2005011864405 and Unique Registration Code RO 17753763, assigns free of charge a number of 128000 registered, ordinary, dematerialized and encumbrance free shares issued by the Company, with a nominal value of RON 0.1 each, to its employees who exercised the options granted to them in 2024.

Reasons for awarding shares

In accordance with the informative materials that were the basis for the adoption of the EGMS resolution no. 1 of 24.04.2023 approving the plan to reward key persons in the Company, by granting stock options of the Company, as detailed in the presentation material "CC – STOCK OPTIONS PLAN" proposed by the Board of Directors, in order to stimulate performance and reward their loyalty.

In application of the aforementioned decision, the Board of Directors issued Decision no. 49bis/15.06.2025 establishing the eligible persons, the Eligible Persons who meet the performance criteria calculated in relation to the financial and operational results for 2023, namely: seniority in the company, position within the company, individual performance.

Also, the implementation of the Option Reward Plan for key persons in CONNECTIONS CONSULT S.A. has the advantage of lower operating expenses and tax optimization, allowed by the provisions of the Fiscal Code in force.

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According to the Fiscal Code (Law 227/2015), the "stock option plan" is a "program initiated within a legal entity that grants its employees, administrators and/or directors or legal entities affiliated to it, provided for in point 26 letter c) and d), the right to purchase at a preferential price or to receive free of charge a certain number of shareholdings, defined according to point 40, issued by the respective entity."

For the purposes of paragraph 40, 'shareholding' means 'any share or other share in a general partnership, limited partnership, public limited company, limited partnership, limited liability company, limited liability company or in another legal person or in an open-ended investment fund'.

The advantages granted in the form of options within a "Stock Option Plan" are not considered taxable income, at the time of granting the option and at the time of exercising the option by the beneficiary, according to the provisions of art. 76 para. 4 letter r) of the Fiscal Code, being also exempt from the payment of social security contributions, in accordance with the provisions of art. 142 of the Fiscal Code.

This provision must be corroborated with the provisions of art. 94 of the Fiscal Code, regarding the determination of the gain/loss from the transfer of securities, since the investment income recorded by the eligible persons as a result of the subsequent sale of the shares acquired under the "Stock Option Plan" programs are subject to income tax.

Securities granted under a Stock Option Plan become taxable only at the time the beneficiary decides to sell these securities.

<u>Share attribution details</u>

By the EGMS Decision no. 1 dated 24.04.2023, the Plan for rewarding key persons with options with a maximum percentage of 3% of the company's share capital was approved. By the G.M.E.A. Decision no. 2 dated 27.09.2023, the modification of the maximum limit provided for in chapter 5 was adopted. STOCK OF SHARES of the Reward Plan, from 3% to 13% of the share capital, respectively a total number of up to 1,666,660 shares.

At the same time, for the constitution of the stock of shares, it was approved by the EGMS no. 1 of 24.04.2023 and the redemption by the company of a maximum number of 360,000 shares, at a minimum price equal to the nominal value and a maximum price equal to the lesser of (i) RON 6.5 per share and (ii) the highest value between the price of the last independent transaction and the highest price at the time of the independent purchase offer from the trading venue where the acquisition is made, according to art. 3 para. (2) Delegated Regulation no. 1052/2016 supplementing Regulation (EU) no. 596/2014.

Also for the constitution of the stock of shares, by Decision of the Board of Directors no. 22 of 24.07.2023, the increase of the share capital by the amount of RON 118,927.2 was approved, from RON 1,189,272.70 to RON 1,308,199.90, through the issuance of 1,189,272 new shares with a nominal value of RON 0.1 per share, with the option for shareholders to make available to the company the shares they are entitled to, either partially or in full, in order to receive in exchange their equivalent value proportional to the number of shares held in relation to the total amount to be distributed or to receive their shares.

The purpose of the capital increase was to issue available shares so that the Company could fulfill its obligations under the approved Option Reward Plan for key persons in the Company.

The Board of Directors adopted Decision no. 49bis/15.06.2025 by which it was found that it had to deliver a number of 203400 shares following the exercise of the allocated options.

The shares for which the options under the Plan have been exercised are delivered to the employees by direct transfer made in the register of shareholders of the Company by the Central Depository, within the term and according to the legal provisions in force, the date on which the employees will effectively enter into rights.

This document has been drafted in accordance with art. 1 para. (4) letter i) of Regulation no. 1129/2017 on the prospectus to be published in the event of a public offering of securities or the admission of securities to trading on a regulated market, and repealing Directive 2003/71/EC and is to be submitted to the Financial Supervisory Authority, the Bucharest Stock Exchange and the Central Depository.

FLOREA BOGDAN LIVIU

Chairman of the Board of Directors

CONNECTIONS CONSULT S.A.