BITTNET SYSTEMS S.A.
Str. Sergent Ion Nuțu, nr. 44, One Cotroceni Park, sector 5
Bucuresti

Independent limited Assurance Report on the information included in the Current Reports issued by the Company in accordance with the requirements of the Law no. 24/2017 and following modifications, and the ASF Regulation nr. 5/2018

The Executive Board of BITTNET SYSTEMS S.A.

Scope of the Report
We have been assigned by **BITTNET SYSTEMS S.A.** (the „**Company**” or „**Bittnet**”) to report according to **Law no. 24/2017** on issuers of financial instruments and market operations, with its following modifications (further referred to as „**Law 24/2017**”) on the information included in the attached Current Report, further referred as „**Current Reports**”, that have been prepared by the Company in accordance with the requirements of the Law 24/2017 and the Financial Supervisory Authority Regulation no. 5/2018 (further referred as „**ASF**”) in order to report to the ASF And the Bucharest Stock Exchange („**BVB**”) for the period January 1st, 2026 -June 30th , 2026, as a limited assurance conclusion.

Specific purpose
Our report is prepared exclusively with the specific purpose mentioned in the first paragraph and is prepared to inform the Company, BVB and ASF and shall not be used for any other purpose. Our report should not be considered appropriate for the use of any party that, other than the Company, for any other purpose or in any context.

Any party other than the Company that has access to our report or a copy of it and chooses to put basis on our report (or any part of it), shall choose to do this on its own responsibility. Our engagement has been executed to report those aspects that needs to be reported in an independent limited assurance report, and not for any other purpose. The report refers only to the specified items in this report and does not extend to the financial statements or other reports issued by the Company, individually or as a whole.

Management responsibilities
Management is responsible for the preparation of the Current Reports and the reported transactions in accordance with the Law 24/2017 and the ASF Regulation no. 5/2018. Also, management is responsible designing and maintaining interna controls as determined necessary to enable the preparation of Current Reports that are free from material misstatements, due to fraud or errors. Management is responsible, also, for the ensure that the supporting documents for the preparation of the Current Reports and the proof presented to the auditor are complete, correct and justified.

Auditor's responsibility

We conducted our engagement in accordance with International Standard on Assurance Engagements ("ISAE") 3000 (revised), "Assurance Engagements Other than Audits or reviews of Historical Financial Information". This standard requires that we comply with the Code of Ethics and the Standards regarding the Independence as such as obtaining a limited assurance the Current Reports.

We apply the International Standard for Quality Management 1 („ISQM 1") and, consequently, we maintain a robust system of quality control, including policies and procedures that assure the compliance with relevant ethical and professional standards and requirements. We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the IESBA, which is based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The selected procedures depend on the auditor's professional judgment and our understanding over the reported transactions included in the Current reports and of other engagements circumstances, as well our consideration of the areas where significant misstatements might occur. When obtaining an understanding ot he transactions included in the Current Reports, we considered the process used by the Company for the transactions and the preparation and disclosure of the current report, in accordance with the Law 24/2017 and the ASF Regulation no. 5/2018, in order to apply the relevant assurance procedures appropriate to the circumstances, but not with the purpose to express a conclusion on the effectiveness of the process or the internal control of the Company for the analyzed transaction, included in the Current Reports and for the preparation and disclosure of the attached Current Reports.

The procedures include mainly interviews with employees responsible for financial reporting and risk management, as well as additional procedures design to obtain proof regarding the information included in the Current Reports.

The procedures used in a limited assurance engagement are different in natures and timing and are less as an extent than those used in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially less than a reasonable assurance engagement.

The procedures applied to assess the correctness and justification of the reported transactions are as follows:

1) We obtained from the Company the Current Reports in the attachment to this Report, for the period examined and the details of the transactions included therein.

   We have checked that the people that authorize those Current Reports are the legal representatives of the Company and we have requested the list of the authorized signatures.

2) For the sample selected transactions disclosed in the Current Reports, we have determined if the disclosures correspond, in all material respects, with the

information included in the signed agreements/supporting documents received and if they were duly signed by the Company's representatives in accordance with the list of authorized signatures that has been received by us. If the case, we compared if the details included in the Current Reports are in accordance with the supporting documents for the respective contracts: the signatories, date of the signed documentation and its nature, description of the types of goods/services referred to in the presented documents, the realized value or estimated of the contracts and, where it applies, the payments terms, as well as the contractual terms.

3) For the sample selected transactions, we compared if the details disclosed in the attached Current Reports correspond with the information received following interviews with the Company's management, as well as other supporting documents.

4) For the sample selected transactions, if there is a market price for the goods and services supplied between the Company and its related parties, we discussed with the Company's management about how those prices have been determined and if, case by case, the agreed prices are in agreement with those used in contractual agreements with third parties, for similar services and goods and, respectively, if the agreements are approved in accordance with the Company's Articles of Association and the 2026 Universal Registration Document of Bittnet Systems S.A., as approved by the Board of Directors, or, where applicable, with the Company's internal procedures.

   If there is no available information for the market prices, we have analyzed if the respective transactions are made according to the internal Company procedures and the agreements authorized In accordance with the Company's Articles of Association and the 2026 Universal Registration Document of Bittnet Systems S.A., as approved by the Board of Directors, or, where applicable, with the Company's internal procedures.

Our procedures have been applied exclusively on the transactions included in the attached Current Reports, that refers to the period January 1st, 2026 – June 30th, 2026. We did not perform any procedure to verify that the Current Reports include all the transactions that must be reported under the Law 24/2017 for this period.

Conclusion
Our conclusion is issued based on the items presented in the present limited assurance report.

Based on above-described procedures performed and proof obtained, nothing came to our attention that could cause us to believe that:

a) nothing came to our attention that could cause us to believe that the information included in the attached Current Reports are not in accordance, in all material respects, with the supporting documents supplied to us by the Company.

b) nothing came to our attention that could cause us believe that the information included in the attached Current Reports do not comply, in all material aspects, with the requirements of the Law 24/2017 and the ASF Regulation no. 5/2018, concerning the signatories, date of the signed documentation and its nature, description of the types of goods/services referred to in the presented documents, the realized value or estimated of the contracts and, where it applies, the payments terms, as well as the contractual terms.

c) we have not become aware of any aspect by which the contracts related to the reported and analysed transactions were not duly authorized in accordance with the Company's Articles of Association and the 2026 Universal Registration Document of Bittnet Systems S.A., as approved by the Board of Directors, or, where applicable, with the Company's internal procedures.

d) Nothing came to our attention that could cause us believe that the agreed prices between parties have not been mutually accepted based on the type of goods/services and other terms or agreed conditions in the contracts and not been determined in accordance with the criteria mentioned in paragraph 5) from the list of procedures mentioned above.

July 31st , 2026 no. 504
Bucharest, Romania

Autoritatea pentru Supravegherea Publică
Activității de Audit Statutar (ASPAAS)
Firma de Audit:
JPA AUDIT & CONSULTANȚĂ S.R.L.

In the name of
JPA Audit & Consultanta SRL
ASPAAS FA319

Florin Toma
Digitally signed by Florin Toma
Date: 2026.07.31 09:41:06 +03'00'

Autoritatea pentru Supravegherea Publică a
Activității de Audit Statutar (ASPAAS)
Auditor financiar: **FLORIN TOMA**
Registrul Public Electronic: **AF 1747**

Represented by:
Florin Toma – authorized auditor ASPAAS
Registered with the Romanian Chamber of Auditors – 1747

Translation from Romanian

Attachment

Current Reports that are subject of this limited assurance report bittnet group

Raport curent nr. 27 / 2026

Raport curent în conformitate cu	Legea 24/2017, Regulament ASF 5/2018
Data raportului	31.07.2026
Numele companiei	BITTNET SYSTEMS S.A
Sediul social	Str. Sergent Ion Nuțu, nr. 44, One Cotroceni Park, Corp A și Corp B, etaj 4, sector 5, București
Punct de lucru	Str. Sergent Ion Nuțu, nr. 44, One Cotroceni Park, Corp A și Corp B, etaj 4, sector 5, București
Telefon/Fax	021.527.16.00 / 021.527.16.98
Cod Unic de Înregistrare la Registrul Comerțului	21181848
Număr de ordine la Registrul Comerțului	J2007003752404
Piața pe care sunt tranzacționate acțiunile	Segment: Principal; Categoria: Standard
Simbol	BNET - acțiuni BNET27A, BNET28, BNET28A – obligațiuni
Capital subscris și vărsat	63.417.671,40 Lei
Principalele caracteristici ale titlurilor emise de companie	634.176.714 acțiuni la valoarea nominală de 0,10 Lei per acțiune

your value upgraded

bittnet group

Raportul privind tranzacţiile cu părţile afiliate

în perioada 01.01.2026 – 30.06.2026

În conformitate cu prevederile art. 108 din Legea 24/2017 republicată, BITTNET SYSTEMS SA (numită în continuare „Emitentul" / "Compania") pune la dispoziţia investitorilor şi părtilor interesate raportul privind situaţia tranzacţiilor intragrup desfăşurate între companiile din cadrul grupului Emitentului pe parcursul primului semestru, tranzacţii care au depăşit 5% din activele nete ale Emitentului.

În acest sens, în cursul natural al operării activităţii curente, dar şi datorită structurii de grup din care emitentul face parte, între companiile din grupul Bittnet există diverse tranzacţii. În general, Compania încearcă să menţină acest volum de tranzacţii intragrup (tranzacţii cu afiliaţii) la un nivel minim, însă nu refuză să livreze clienţilor grupului soluţiile tehnologice relevante dacă acestea generează tranzacţii între părţile afiliate.

În perioada 01.01.2026-30.06.2026, conform prevederilor legislaţiei pieţei de capital, tranzacţiile între două dintre companiile din grup, respectiv între Bittnet Systems SA, compania mamă a grupului, şi Dendrio Solutions SRL, companie fiică, depăşesc 5% din activele nete ale Emitentului şi sunt, aşadar, subiect al obligaţiei de raportare.

1. Situaţia tranzacţiilor intragrup derulate între Bittnet Systems SA şi Dendrio Solutions SRL

Valorile semnificative ale acestor tranzacţii sunt generate de dobânda aferentă împrumutului intragrup acordat de Emitent, în baza contractelor de împrumut nr.9414/14.02.2018, 5609/31.12.2018, 5611/25.01.2023, 6199 / 19.05.2023 de-a lungul anilor 2018 - 2023, împrumuturi acordate cu o rată a dobânzii de 9% şi 10%. Maturitatea împrumuturilor intragrup este 30.06.2027. Amintim că aceste împrumuturi au fost acordate companiei-fiică Dendrio Solutions SRL pentru două proiecte de M&A, respectiv pentru transferul de business de la Crescendo International SRL (2019) şi pentru achiziţia de părţi sociale Dataware Consulting SRL (2023), precum şi pentru finanţarea capitalului de lucru şi activităţii curente.

Soldul împrumuturilor, la 30 iunie 2026, este prezentat în tabelul de mai jos.

Tranzacţiile dintre cele două companii sunt sumarizate în funcţie de natura cheltuielilor/veniturilor realizate şi se bazează pe documente fiscale (contracte de împrumut intragrup, acte adiţionale), conform acordurilor contractuale semnate sau pe baza aprobării de către organelor statutare şi de manangement ale companiilor parte din grupul Bittnet.

Tabelele de mai jos prezintă valoarea totală a tranzacţiilor între Emitent şi compania-fiică Dendrio Solutions, în perioada relevantă, care au depăşit pragul de raportare, precum şi soldurile de creanţe existente între părţi la data de 30.06.2026.

Valoarea tranzacţiilor depăşiind 5% din activele nete ale Emitentului, derulate în perioada analizată între Bittnet Systems şi Dendrio Solutions, 01.01.2026 – 30.06.2026:

RON	DENDRIO SOLUTIONS S.R.L.
BITTNET SYSTEMS SA – Venituri din dobânzi – conf. Ctr. de împrumut intragrup şi actele adiţionale ulterioare	(1.276.852)
BITTNET SYSTEMS SA – refacturări intragrup, chirie, alte cheltuieli administrative	(825.194)

Modalitatea de plată pentru tranzacţiile de mai sus este prin virament bancar.

La data de 30.06.2026, soldurile intragrup erau:

RON	BITTNET SYSTEMS SA	DENDRIO SOLUTIONS S.R.L.
BITTNET SYSTEMS SA (din care)	-	(31.801.093)
Creanţe clienţi/ datorii furnizori	-	(709.460)
Împrumuturi acordate conf. contracte de împrumut intragrup şi actele adiţionale ulterioare	-	(28.011.760)
Sublease		(3.079.873)
DENDRIO SOLUTIONS S.R.L.	190.933	-
Creanţe clienţi/datorii furnizori	190.933	-
Total	190.933	(31.801.093)

Pe coloană este indicata compania debitoare (vânzătorul în funcţie de natura tranzacţiei) şi pe rând compania creditoare în tranzacţie. Toate sumele sunt exprimate în RON.

Conducerea executivă a apreciat tranzacţiile ca fiind justificate şi corecte din punct de vedere economic.

2. Situaţia tranzacţiilor intragrup derulate între Dendrio Solutions SRL şi Dendrio Innovations SRL

RON	DENDRIO SOLUTIONS S.R.L.
DENDRIO INNOVATIONS – refacturări în livrări de proiecte comune la clienţi	(4.805.566)
Pragul de 5% din totalul activelor nete ale emitentului a fost depăşit pentru aceste tranzacţii în luna iunie 2026	

Modalitatea de plată pentru tranzacţiile de mai sus este prin virament bancar.

La data de 30.06.2026, soldurile intragrup erau:

RON	DENDRIO INNOVATIONS SRL	DENDRIO SOLUTIONS S.R.L.
DENDRIO INNOVATIONS SRL	-	(6.426.011)
Creanţe clienţi/ datorii furnizori	-	(6.426.011)
DENDRIO SOLUTIONS SRL (din care)	-	-
Creanţe clienţi/ datorii furnizori	414.586	-
Total:	414.586	(6.426.011)

Pe coloană este indicata compania debitoare (vânzătorul în funcţie de natura tranzacţiei) și pe rând compania creditoare în tranzacţie. Toate sumele sunt exprimate în RON.

Conducerea executivă a apreciat tranzacţiile ca fiind justificate și corecte din punct de vedere economic.

Președintele Consiliului de Administraţie

Prin reprezentant Mihai-Alexandru-Constantin LOGOFĂTU