

EVALUATION CRITERIA VEKTOR 2024

APPLICABLE IN THE LAST 12 MONTHS OF EVALUATION: JANUARY 1ST - DECEMBER 31ST

EVALUATION CRITERIA	EVALUATION / DETAILS
A. Communication of financial results	
<p>1. FINANCIAL RESULTS CONFERENCE CALLS</p> <p>The company organizes minimum four financial results teleconferences/ meetings/ webcasts, in no more than 7 working days from the date of publication of the results, including the day of the announcement.</p>	<p>Scoring:</p> <p>1 point if the required information is available 0.5 points if there are at least two events 0 points if the required information is missing</p>
<p>2. ACCESS FOR INVESTORS TO CONFERENCES - FINANCIAL RESULTS</p> <p>The company transmits via www.bvb.ro for four events related to the financial results the following:</p> <p>1. login details (access link/phone number) for conference calls / meetings / webcasts or 2. the e-mail address of the company where the participation intention can be sent or 3. LIVE broadcast link / listening option</p>	<p>Scoring:</p> <p>1 point if the required information is available for 4 events 0.5 points if the required information is available for at least two events 0 points if the required information is missing</p>
<p>3. PUBLICATION OF THE RECORDING OR TRANSCRIPT OF THE CONFERENCE</p> <p>The company publishes on the website, within a maximum of 7 calendar days without the day of the conference, the audio/video recording or transcript for two conferences related to the presentation of the financial results.</p>	<p>Scoring:</p> <p>1 point if required information is available 0.5 points if the required information is available for at least one document 0 points if required information is missing</p>

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<p>4. BILINGUAL CONFERENCES</p> <p>The company publishes on its website the audio/video recording or bilingual transcript - Romanian and English - for at least two teleconferences / meetings / webcasts related to the financial results.</p>	<p>Scoring:</p> <p>1 point if the required information is available 0.5 points if the required information is available for at least one event 0 points if required information is missing</p>
<p>5. AVAILABILITY OF THE FINANCIAL RESULTS IN AN EASY TO PROCESS FORMAT</p> <p>The company publishes through www.bvb.ro the financial results (profit and loss account, as well as the balance sheet) in MS Excel or similar format, as they are included in the Financial Report, at the same time with the publication of the financial report, for two quarterly financial reports per year or link to the company page where the updated document is published.</p> <p>and</p> <p>The company's website includes information about the financial results in the last 3 years (profit and loss statement and balance sheet) in MS Excel format or similar.</p>	<p>Scoring:</p> <p>1 point if the required information is available 0 points if the required information is missing</p>
B. ESG	
<p>6. NON-FINANCIAL REPORTING</p> <p>The company publishes yearly a non-financial reporting/ sustainability report that includes environmental, social and corporate governance elements, reported in line with an international reporting standard*, a document available either as a separate report or integrated into the Annual Report as a separate section dedicated to the non-financial statement.</p> <p>* example: Global Reporting Initiative - GRI, AccountAbility Standards, etc.</p>	<p>Scoring:</p> <p>1 point if such a reporting is published as a separate report 0.5 points if such an integrated reporting is published in the Annual Report as a non-financial statement or as a separate report, without alignment with an international standard</p>

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	0 points if the required information is missing
C. Corporate Governance	
<p>7. BOARD OF DIRECTORS AND MANAGEMENT DISCLOSURE</p> <p>The company publishes on its website the following information, in both Romanian and English, related to the:</p> <ul style="list-style-type: none"> a) Members of the Board of Directors/ Supervisory Board and the Directors to whom executive powers were delegated by the Board of Directors (if the case)/ Executive Board: short bio or CV, including history of the professional experience and the date of joining the current position, independence and executive/non-executive role for Board Members; b) Members of the Audit Committee and other existing committees; c) Updated Article of Association. 	<p>Scoring:</p> <p>1 point if the required information is available 0 points if the required information is missing</p>
<p>8. COMPANY'S POLICIES</p> <p>The company's website includes the remuneration policies, including dividends policies as well as the policy regarding the communication with investors.</p>	<p>Scoring:</p> <p>1 point if the required information is available 0 points if the required information is missing</p>
D. Other tools	
<p>9. EVENTS</p>	<p>Scoring:</p> <p>1 point if one of the two is met</p>

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<p>The company organizes at least one own annual event dedicated to investors and analysts to present its activity, Investors Day event. This event can include a general presentation of the company, of the management and of the strategy.</p> <p>or</p> <p>The company participates in at least one international/local event for investors organized by a third party – broker, investor club, stock exchange, capital market associations. The information about the participation at these events should be published on the company’s website. The media events attended by the company’s representatives are not considered investor conferences.</p>	<p>0 points if the required information is missing</p>
<p>10. INVESTOR PRESENTATION</p> <p>The company’s website includes a bilingual descriptive document – Romanian and English, presenting the operational activity, why is the company an interesting investment proposition, the key financial results, as well as elements of strategy. The document must be updated in the last 6 months.</p>	<p>Scoring:</p> <p>1 point if the required information is available 0.5 points if the document is available in only one language 0 points if the required information is missing</p>