

CHROMOSOME DYNAMICS SA, CUI RO42234198,
VAT No. RO42234198, Trade Registry No. J2020001800401, 7 Iuliu Maniu Boulevard, Building A, 2nd Floor,
Office A23, District 6, Bucharest, Romania, www.chrd.ro, contact@chrd.ro, Tel.: +40 732 467 823



Nr. certificat : 4189
ISO 9001:2015



Nr. certificat : 3760
ISO 14001:2015



Nr. certificat : 3022
ISO 45001:2018

To:

BURSA DE VALORI BUCUREȘTI SA
AUTORITATEA DE SUPRAVEGHERE FINANCIARA

CURRENT REPORT NO. 9/2026

According to Law nr. 24/2017 regarding issuers of financial instruments and market operations, ASF regulation nr. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook for Multilateral Trading System.

Date of report:	09.06.2026
Name of the Company:	CHROMOSOME DYNAMICS S.A.
Address:	B-dul Iuliu Maniu, no. 7, body A, stair 2, Office A23, District 6, Bucharest
Phone:	0732.467.823
Email:	contact@chrd.ro
Fiscal Code:	J2020001800401
Registration nr. with Trade Registry:	RO42234198
Subscribed and paid share capital:	158.664 LEI
Total number of shares	793.320
Symbol:	CHRD
Market where securities are traded:	Bursa de Valori București, AeRO Market – MTS

Important events to be reported:

Position of the Company regarding the matters that led to the qualified opinion expressed by the financial auditor on the financial statements for the financial year ended 31 December 2025, the measures envisaged by the Company and the estimated impact on the financial statements for the financial year 2026.



to the Independent Auditor’s Report issued on 22 April 2026, the qualified opinion was expressed as a result of the matters presented in the “Basis for Qualified Opinion” section, points 1 and 2 of the audit report.

I. MATTER PRESENTED IN THE “BASIS FOR QUALIFIED OPINION” SECTION – POINT 1

In the “Basis for Qualified Opinion” section, point 1 of the Independent Auditor’s Report for the financial year ended 31 December 2025, the auditor stated that the Company should have recognized impairment adjustments for intangible assets amounting to RON 1,132,667 and impairment adjustments for tangible assets under construction amounting to RON 122,319, considering that the non-recognition of such adjustments resulted in maintaining equity at RON 1,629,956. According to the audit report, the recognition of these impairment adjustments would have reduced equity to RON 374,970 and would have led to a corresponding increase in the loss for the 2025 financial year.

Company’s position

The Company’s management does not share the auditor’s conclusion regarding the necessity of recognizing the above-mentioned impairment adjustments and considers that the respective assets continue to retain their capacity to generate future economic benefits.

The intangible assets mainly consist of software platforms and technological solutions developed by the Company which, although currently preserved and not fully utilized, maintain their ability to generate future economic benefits through commercial exploitation, operational use, licensing, or integration into future projects of the Company.

With regard to tangible assets under construction, these relate to investment projects currently under development, including the expansion of the Company’s production facility in Filași, and comprise technical projects, infrastructure works, buildings, improvements and other investments necessary for the development of the Company’s business.

By their nature, such investments require extended implementation periods and do not generate economic benefits prior to completion. The Company considers that the mere age of projects under implementation does not, in itself, constitute sufficient evidence for recognizing impairment in the absence of indications that such investments have been abandoned or cannot be completed.

Consequently, management considers that these assets retain their ability to generate future economic benefits and that maintaining their current carrying values appropriately reflects the economic reality and future prospects of these assets.

II. MATTER PRESENTED IN THE “BASIS FOR QUALIFIED OPINION” SECTION – POINT 2

In the “Basis for Qualified Opinion” section, point 2 of the Independent Auditor’s Report for the financial year ended 31 December 2025, the auditor stated that during 2025 the Company contracted interest-free loans totaling RON 1,436,690 which include the possibility of repayment through conversion into shares, and noted that



it was unable to determine with certainty the potential impact of such clauses on the equity structure and on the rights of existing shareholders.

Company's position

The Company specifies that the respective loans were contracted in order to secure the financial resources necessary to support current operations and the implementation of ongoing development projects.

The clauses regarding the possibility of conversion into shares represent solely a contractual option and have not produced any legal or economic effects on the share capital as of 31 December 2025, nor up to the date of this report.

As of the date of this report, no conversion transactions have been carried out and no changes have occurred in the share capital structure, shareholders' rights or shareholder structure as a result of these contractual clauses.

The Company further specifies that any future conversion transaction may only be implemented in compliance with the provisions of Romanian Companies Law no. 31/1990, Law no. 24/2017 on issuers of financial instruments and market operations, the regulations of the Financial Supervisory Authority, the Bucharest Stock Exchange regulations and the Company's Articles of Incorporation, as well as following the obtaining of all necessary corporate approvals.

III. MEASURES ENVISAGED BY THE COMPANY

In order to strengthen financial reporting processes and corporate governance, as well as to reduce the differences in interpretation between the Company's management and the financial auditor, the Company intends to implement the following measures during the 2026 financial year:

- periodic monitoring of the recoverability of intangible assets and investments under construction;
- updating the economic and technical documentation related to the investment projects and assets under review;
- performing periodic analyses regarding the existence of potential impairment indicators and the appropriateness of recognizing impairment adjustments, in accordance with the applicable accounting regulations;
- further documenting the economic recovery and commercialization prospects of intangible assets and ongoing investment projects;
- strengthening internal procedures regarding the approval, documentation and monitoring of the Company's financing operations;
- maintaining ongoing dialogue and cooperation with the financial auditor with a view to aligning approaches regarding applicable accounting treatments and ensuring transparent and compliant financial reporting.

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IV. ESTIMATED IMPACT ON THE FINANCIAL STATEMENTS FOR THE 2026 FINANCIAL YEAR

As of the date of this report, the Company's management considers that there are no new circumstances requiring the immediate recognition of the impairment adjustments referred to in the audit report.

The Company will continue monitoring the respective assets and will reflect in the financial statements for the 2026 financial year any adjustments that may become necessary based on new, objective and verifiable information, in accordance with the applicable accounting regulations.

With regard to the loans that include the possibility of conversion into shares, these currently do not produce any effects on the Company's share capital and do not generate any impact on the financial statements for the 2026 financial year. Any future conversion transactions may only be carried out in compliance with the applicable legal and statutory provisions and will be disclosed to investors in accordance with the relevant reporting obligations.

The Board of Directors considers that the accounting treatment applied as of 31 December 2025 is justified and economically substantiated. Nevertheless, it will continue to monitor the evolution of the assets and investment projects and will adopt all necessary measures to ensure transparent financial reporting and compliance with the applicable regulations.

Chairman of the Board of Directors

YESOD SRL,

Represented by IONEL Mugurel Gabriel