

To:  
Bucharest Stock Exchange  
Financial Supervisory Authority

## CURRENT REPORT

In accordance with Law no. 24/2017 regarding issuers of financial instruments and market operations (republished) and ASF Regulation no. 5/2018 on issuers of financial instruments and market operations.

Report date:	28.01.2026
Name of issuer:	DN AGRAR GROUP SA
Headquarters:	Alba-Iulia, Piața Iuliu Maniu, nr. 1, bl. 31DE, Județul Alba
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Telephone / Fax:	0258.818.114, 0258.818.119
Website:	<a href="http://www.dn-agrar.eu">www.dn-agrar.eu</a>
Registration at Trade Register no./date:	J2008000730015
Tax identification code:	RO24020501
Subscribed and paid-in share capital:	31.818.844,80 lei
Shares no.:	159.094.224
Market symbol:	DN
Trading market:	MTS AeRO Premium

### **Important events that need to be reported: Introducing IFRS at DN AGRAR Group S.A.: A Step Toward Greater Transparency and Global Comparability**

As DN AGRAR Group S.A. ([DN](#)) continues its development as a leading integrated agri-food and dairy producer in the European Union, transparency, comparability, and alignment with international best practices remain central to our strategy. In this context, the Group has taken an important step forward by restating the consolidated financial results starting January 1st, 2024, in accordance with International Financial Reporting Standards (IFRS). This initiative supports the company's objective of transferring its shares to the Main Market of the Bucharest Stock Exchange in the first half of 2027.

The 9M 2025 financial information marks another milestone in this transition, ahead of the expected presentation of the preliminary financial results for 2025 that will be published according to both GAAP and IFRS at the end of February. These financial statements have

## DN AGRAR GROUP SA

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been prepared as special purpose financial statements, comprising the Statement of Comprehensive Income, the Statement of Financial Position, and the Statement of Changes in Equity. Their primary objective is to provide investors with a clearer, more internationally comparable view of the Group's financial position and performance under IFRS.

The adoption of IFRS is a strategic choice. IFRS is the most widely recognized financial reporting framework globally, used by listed agricultural, food, and dairy companies across the EU and international capital markets. By aligning our reporting with IFRS, DN AGRAR enhances comparability with peer companies, supports its long-term capital markets strategy, and meets the expectations of international investors, without altering the underlying economics or cash flows of the business.

A key difference between Romanian GAAP and IFRS lies in the measurement basis. While Romanian GAAP relies predominantly on historical cost, IFRS places greater emphasis on fair value, particularly for biological assets and agricultural activity. Fair value reflects current market conditions and the real economic value of assets, offering a more accurate and forward-looking representation of the Group's operations. This approach better captures the performance of an agricultural business operating in dynamic commodity and livestock markets.

More details about the approach and the consolidated financial results in accordance to IFRS are available in the [Report](#).

In presenting the Statement of Comprehensive Income, the Group has elected to classify expenses by function, further aligning its reporting with international best practice and improving the clarity of operational performance for investors.

IFRS adoption is therefore not just a change in accounting standard, it is a reflection of DN AGRAR's maturity, ambition, and commitment to providing investors with high-quality, transparent, and globally comparable financial information.

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**Jan Gijsbertus de Boer**  
Chairman of the Board of Directors