

TO: BUCHAREST STOCK EXCHANGE

FINANCIAL SUPERVISORY AUTHORITY
Financial Instruments and Investments Sector

Current Report according to:
Law no. 24/2017, FSA Regulation no. 5/2018
Report date: May 22, 2025
Regulated market on which the issued securities are
traded: *Bucharest Stock Exchange, Premium category*

Announcement on the payment of dividends for the 2024 financial year

EVERGENT Investments SA will begin the distribution of dividends for the 2024 financial year, in accordance with Resolution no. 4 of the Ordinary General Meeting of Shareholders dated April 29, 2025, as follows:

- (a) The gross dividend per share is RON 0.11, from which dividend tax will be withheld at the source, at the rate provided by the legislation in force at the payment date, currently 10%, or, if applicable, as detailed in Section **D** below.
- (b) Dividends will be paid to shareholders starting from June 13, 2025 – Payment Date.
- (c) Shareholders entitled to receive dividends from the net profit of the 2024 financial year are those registered in the consolidated shareholders' register on the Record Date – May 23, 2025; Ex-date – May 22, 2025.
- (d) For deceased shareholders, dividends will be paid upon request of one of the heirs, only after the Depozitarul Central has transferred the shares into the heirs' names, according to the procedure detailed in Section **C**.
- (e) The fees related to the payment will be covered from the net dividend amount.
- (f) Dividends not collected for the 2022 and 2023 financial years will be paid together with the 2024 dividend. The payment of dividends for the 2021 financial year will continue until the prescription deadline of June 10, 2025, in accordance with Resolution no. 7 of the Ordinary General Meeting of Shareholders dated April 29, 2025.

Dividend payments will be made in accordance with Article 87 of Law no. 24/2017 on issuers of financial instruments and market operations, and ASF Regulation no. 5/2018, through the Depozitarul Central and the designated paying agent, as follows:

- 1. In the case of a shareholder who has opened a securities account with an intermediary participating in the clearing-settlement system and the Depozitarul Central's register, hereinafter referred to as the "Participant," the funds will be collected from the intermediary. Details are provided in section **A**.
- 2. In the case of a shareholder who does not have a securities account opened with an intermediary participating in the clearing-settlement system, the dividend payment will be made in cash by the Depozitarul Central, through Banca Transilvania as the designated payment agent. For individual and legal entity shareholders, payment will be made, upon request, via bank transfer. Details are provided in section **B**.



A. Payments for shareholders mentioned in point 1 above (Section 2 of the Depozitarul Central):

For individuals and legal entities registered on May 23, 2025, in the Shareholders' Register, who have opened a securities account with an intermediary participating in the clearing-settlement system, dividends will be paid by bank transfer to the account opened with the intermediary.

The payment date is June 13, 2025. No additional documents are required.

B. Payments for shareholders mentioned in point 2 above (Section 1 of the Depozitarul Central)

B1. Cash Payments at Banca Transilvania Branches for individuals

For individual shareholders, the dividend payment will be made in cash, starting from June 13, 2025, at the counters of Transilvania Bank across the country, during the working hours of the bank branches, as follows:

1. For resident individual shareholders who will appear in person at the counter, the dividend payment will be made based on the identity document;
2. For non-resident individual shareholders who will appear in person at the counter, the dividend payment will be made based on the passport, the series and number of which must match those in the records of the Depozitarul Central.
3. For individual shareholders represented by guardians or curators, the dividend payment will be made based on the following documents: the shareholder's identity document, the document certifying the status of guardian or curator, and the identity document of the guardian or curator. The mentioned documents must be presented in original, and a photocopy of these, certified as true to the original, will be kept by the bank.
4. For individual shareholders who authorize another person, the dividend payment will be made to the authorized representative, based on the following documents: the identity document of the authorized person, a special power of attorney authenticated by a notary, issued no more than 3 years before the payment date, which includes the shareholder/authorized person's name, surname, CNP (personal identification number), and the authorization for collecting the dividends. The mentioned documents must be presented in original. A photocopy of these, certified as true to the original, will be kept by the bank

Documents presented in a foreign language must be accompanied by a legalized translation into Romanian, and if they are issued by a foreign authority, they must be apostilled or super-legalized, as appropriate.



B2. Bank transfer payments for individuals and legal entities (*only in RON accounts at Romanian banks*)

Payments will be made by the Depozitarul Central, [based on the IBAN Code Collection Form](#) and the procedure published on the website of Depozitarul Central: www.depozitarulcentral.ro, www.rocLEAR.ro.

C. Dividends due to heirs

Dividends due to heirs will be paid only after the Depozitarul Central registers the direct transfer of ownership to individual accounts as a result of the inheritance, upon the heirs' request. Dividend payment can be made in the name of the requesting heir either to their bank account or at the Transilvania Bank counter, after receiving the ownership transfer and the dividend payment request from the Depozitarul Central.

D. Clarifications on tax rate application

The payment of dividends on the Payment Date (June 13, 2025) applying the most favorable tax rate is conditional upon the submission of all complete and accurate documents, as well as any requested clarifications, by the **deadline of May 30, 2025**. Payment requests submitted after May 30, 2025, will be processed within 10 business days from the receipt of the complete and accurate documentation and any requested clarifications.

Resident shareholders who can provide proof that they meet the special conditions stipulated under Article 43 of the Fiscal Code (Law no. 227/2015, as amended by Government Ordinance no. 16/2022), or who benefit from other special legal provisions exempting them from dividend tax, must submit a dividend payment request explicitly stating the legal basis for requesting gross payment, along with documents proving that the legal conditions are met.

To apply the more favorable provisions of the Double Taxation Avoidance Conventions concluded between Romania and the country of residence of non-resident shareholders, the following documents must be submitted to EVERGENT Investments by May 30, 2025:

- The original request for the application of the most favorable provisions of the Double Taxation Avoidance Conventions;
- Official documents (e.g., but not limited to: certificate of registration/authorization, articles of incorporation, partnership agreement, or other equivalent documents) issued or certified by the competent regulatory authority of the country of origin, in a legalized copy accompanied by an authorized Romanian translation, proving the formation and registration/authorization of the respective funds/entities;
- A valid tax residency certificate for the year in which the dividend payment takes place (2025), in original or legalized copy (apostilled/superlegalized, if applicable), accompanied by an authorized translation into Romanian. This must also include supporting documents with contact information, necessary for any requested



clarifications. If the competent foreign authority issues the tax residency certificate in electronic or online format, such version will be considered the original certificate of tax residence.

In accordance with the provisions of the Fiscal Code, the tax residency certificate must also include the identification details of the non-resident, as well as of the authority that issued the certificate. These details should include, for example: the name, legal name, address, tax identification number, a statement confirming tax residency in the issuing state, and the date of issuance of the certificate.

Note 1: EVERGENT Investments applies the provisions of EU Regulation No. 679/2016 on the processing of personal data. EVERGENT Investments' policy on [personal data protection \(GDPR\)](#) is published on the company's website. Any changes to personal data in the EVERGENT Investments shareholders' register can only be made by the Depozitarul Central, upon request by the shareholder or the entitled person.

Note 2: Additional information regarding the dividend payment procedure can be requested from:

- Depozitarul Central, www.depozitarulcentral.ro, www.rocLEAR.ro, 71 Buzești Street, 1st Floor, Space 2, Sector 1, Bucharest, Postal Code 011013, phone +40 21 408 58 00, e-mail: dividende@depzitarulcentral.ro;
- EVERGENT Investments: e-mail: actionariat@evergent.ro, phone +40 787 869 312

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