

TO: BUCHAREST STOCK EXCHANGE

Current Report according to: Law 24/2017, FSA Regulation 5/2018
Report date: 29 May 2023

FINANCIAL SUPERVISORY AUTHORITY

Regulated market on which the issued securities are traded:
Bucharest Stock Exchange, Premium Category

Financial Instruments and Investments S - - - - -

Announcement on the payment of dividends for 2022

EVERGENT Investments SA announces the shareholders that the Company will start paying the dividends for the year 2022, in compliance with the Resolution 4 of the Ordinary General Meeting of Shareholders held on 27 April 2023, as follows:

- (a) the gross dividend per share is RON 0.09 of which the dividend tax will be withheld at source, in the rate stipulated by the legislation in force at the date of the payment, namely 8%;
- (b) the dividends are to be paid to the shareholders starting with 28 June 2023 – which is the Payment Date;
- (c) the shareholders entitled to receive the dividends allocated from the net result achieved in the financial year 2022 - are those being registered in the consolidated register of shareholders as of 9 June 2023 – Registration Date; Ex-Date: 8 June 2023;
- (d) in case of deceased shareholders, the dividends are to be paid at the request of one of the heirs only after Depozitarul Central transfers the shares on the heirs' name, according to the procedure described in section C;
- (e) the costs related to the payment shall be paid from the net dividend;
- (f) the uncollected dividends for the financial years 2020 and 2021 will be paid together with the dividend for 2022. The unclaimed dividends related to 2019 will be prescribed as of 11 June 2023, according to the Ordinary General Meeting of Shareholders Resolution no. 7 of 27 April 2023.

Dividend payments shall be made in accordance with the provisions of article 87 of Law 24/2017, republished, on issuers of instruments and market operations and the FSA Regulation 5/2018, through the Depozitarul Central, as follows:

1. In case of a shareholder who has opened a securities account at an intermediary participant to the clearing-settlement and registry system of Depozitarul Central, hereinafter referred to as the "*Participant*", the money will be collected from the participant. Details in Section A.
2. In case of a shareholder who has not opened a securities account with a participant, the payment of the dividends shall be made in cash by Depozitarul Central through Banca



Transilvania, which is the designated paying agent. For legal entities the payment is made on request by bank transfer. Details in Section **B**.

A. Payments to shareholders from Section 2 of Depozitarul Central – highlighted in the above point 1:

For individuals and corporate shareholders registered on 9 June 2023 who have opened a securities account with a participant, the dividends will be paid by bank transfer on the Payment Date, 28 June 2023, without any additional documents.

B. Payments to shareholders from Section 1 of Depozitarul Central - highlighted in the above point 2:

B1. Cash payments at Banca Transilvania counters for individual shareholders:

For individual shareholders, the dividends payment will be made in cash at Banca Transilvania counters across the country in the working hours of the banking units, starting with 28 June 2023, as follows:

1. for individual shareholders personally present at the counter, the payment of the dividends will be made based on the ID;
2. for non-resident individual shareholders personally present at the counter, the payment of dividends will be made based on passport whose series and number must match the records of Depozitarul Central;
3. for individual shareholders represented by tutors or curators, the payment of dividends will be made based on the following documents: the identity document of the shareholder, the document that certifies the quality of tutor or curator and the ID of the tutor or curator; the mentioned documents are presented in original and a photocopy in conformity with the original is retained at the bank;
4. for individual shareholders that empower another person, the payment of dividends shall be made to the empowered person, based on the following documents: identity document of the empowered person, special proxy certified by a notary, issued no later than 3 years before the date of payment, which includes for the shareholder/empowered person: name, surname, personal numeric code and empowerment to receive dividends; the mentioned documents are presented in original. A photocopy is retained at the bank. The documents presented in a foreign language shall be accompanied by a certified translation into Romanian, and if issued by a foreign authority these must be apostilled or superlegalized, as appropriate.

B2. Payments by bank transfer for individual and corporate shareholders (*only in accounts opened in RON at a Romanian bank*).

Payments are made by Depozitarul Central, based on the *IBAN Code Collection Form* and



the procedure posted on the website 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 in individual accounts, as a result of the inheritance, based on the request of the heirs. The payment of dividends can be made on behalf of the requesting heir, either in his bank account or at the counter of Banca Transilvania, after receiving the transfer of ownership from Depozitarul Central and the dividends payment request.

D. Clarifications on the application of tax rates

To apply the more favorable provisions of the Double Taxation Avoidance Conventions concluded between Romania and the shareholders' residence country, they shall submit to EVERGENT Investments by 9 June 2023, the following:

- application in original of the most favorable provisions of the Double Taxation Avoidance Conventions, accompanied by
- tax residency certificate for the year in which the payment of dividends occurs (2023), in the validity term, in original or certified copy, apostilled/superlegalized, if necessary, accompanied by a certified translation into Romanian, in original and documents containing the contact details required for any clarifications.

In compliance with the Tax Code, the tax residency certificate must also include the identification elements of the non-resident, as well as of the authority that issued the certificate of tax residency, such as: name, address, tax identification code, specification that it is tax resident in the issuing State and the issuing date of the certificate.

The payment of dividends at the Payment Date (28 June 2023) by applying the most favorable quota is subject to complete and accurate submission of all documents and possible clarifications requested until the deadline of 9 June 2023. Payment requests submitted after the Payment Date will be processed within 10 working days from the receipt of the complete and accurate documentation and any requested clarifications.

Shareholders who provide evidence that they meet the special conditions specified in article 43 of the Tax 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 payment shall submit a dividend payment request explicitly mentioning the legal basis under which they request payment at the gross value, along with documents certifying the fulfillment of legal conditions.

- Non-resident shareholders will also submit the following documents: official documents (registration certificate, memorandum of association, other equivalent documents, etc.) issued by the competent regulatory authority of the home Member



State, which should demonstrate the method of establishment and authorization of the respective funds, in a legalized copy, accompanied by an authorized translation in Romanian.

- tax residence certificate for the year in which the payment of dividends takes place (2023), within the validity period, in original or legalized copy, apostilled / superlegalized, if applicable, accompanied by the authorized translation into Romanian, in original and additional documents containing contact details necessary for possible clarifications.

Note 1: EVERGENT Investments applies the provisions of the EU Regulation no. 679/2016 on the processing of personal data. EVERGENT Investments policy on the [protection of personal data \(GDPR\)](#) is posted on the company's website. Changes of personal data in EVERGENT Investments shareholders' register are made only by the Depozitarul Central at the request of the shareholder or the entitled individual.

Note 2: Further information on the dividend payment procedure can be requested from:

- Depozitarul Central www.depozitarulcentral.ro www.roclear.ro, 34 – 36 Carol I Boulevard, sector 2, phone 021-408 5874, e-mail: dividende@depozitarulcentral.ro;
- EVERGENT Investments: phone 0787-869312; 0234-576 740, fax 0234/576491; e-mail: actionariat@evergent.ro.

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