

**Biofarm output number: 257/04.05.2026**

**CURRENT REPORT**  
**according to the F.S.A. Regulation No. 5/2018**  
**Date of the report: 04.05.2026**

Name of the company: BIOFARM S.A.  
Registered office: Bucharest, str. Logofatul Tautu, nr. 99, sector 3  
Telephone No.: 021/301.06.00  
Fax No.: 021/316.52.48  
Website: [www.biofarm.ro](http://www.biofarm.ro)  
Unique registration code: RO 341563  
Order No. with the Trade Register: J1991000199407  
Fully paid-up share capital: lei 98,537,535  
Market on which company securities are traded – Bucharest Stock Exchange, BIO symbol

Important event to report:

**Procedure for the payment of dividends**  
**afforent to the financial year of 2025 to the shareholders of Biofarm S.A. according to**  
**the O.G.M.S. Decision 95 from 28 April 2026**

The Board of Directors of BIOFARM S.A. informs the company's shareholders that the **dividends related to the financial year 2025 shall be distributed during the period 29.05.2026 – payment date – to 29.05.2029**, to the shareholders registered in the BIOFARM S.A. **Shareholders' Register on the record date of 14.05.2026, with 13.05.2026 as ex-date.** The gross dividend value per share is **RON 0.042.**

The payment methods and deadlines are as follows:

**Chapter I. Payment of dividends into the Participants' accounts into the Participants' accounts opened with their settlement banks**

For individual shareholders, legal entities or other entities that, on the record date, hold shares registered in Section II of the Biofarm S.A. Shareholders' Register in the account opened with a Participant, the dividends shall be paid automatically by bank transfer through the Central Depository into the Participants' accounts opened with their settlement banks on the payment date, provided that the respective shareholders have not expressed and communicated to the Participant their option for deferred payment, and the Participant has not communicated such option to the Central Depository in the reporting performed on the record date.

The deferred payment date applies only to non-resident shareholders who have an account opened with a Participant and who opt to defer payment to a date subsequent to the payment date, in order to benefit from the more favorable provisions of the Double Taxation Treaties. It represents the deadline established by reference to the relevant tax provisions, until which the payment of dividends is deferred for the shareholders who have exercised this payment option.

The payment option is the option expressed by non-resident shareholders who have an account opened with a Participant and is communicated to the Central Depository by the Participant in the reporting performed on the record date, in accordance with the applicable legal regime, regarding:

- a) payment of dividends with withholding of dividend tax at the standard rate provided by the Romanian Fiscal Code, in force on the payment date;
- b) payment of dividends with the dividend tax rate duly withheld in accordance with the Double Taxation Treaties, based on the complete and correct tax documentation previously submitted by the shareholder by 20.05.2026;
- c) deferral of dividend payment to a date subsequent to the payment date, during 2026, in order to allow shareholders to benefit from the more favorable tax provisions of the Double Taxation



Treaties, after submission of the complete and correct tax documentation. Payment of the net dividends shall be made within no more than ten business days from the date on which Biofarm S.A. receives the complete and correct supporting documents and any clarifications requested. For shareholders for whom the Participants have not submitted the supporting documents by **20.05.2026**, the payment of dividends shall be made on **29.05.2026**, with withholding of dividend tax at the standard rate in force, as provided by the Romanian Fiscal Code.

Non-resident shareholders who have an account opened with a Participant, namely a Custodian Bank or Broker, and who wish to benefit from the more favorable provisions of a Double Taxation Treaty concluded between Romania and their country of residence must submit, through the Participant, the tax residence certificate for the year in which the dividend payment takes place, valid, in original or notarized copy, apostilled/superlegalized, if applicable, accompanied by an authorized translation, as well as contact details for any clarifications regarding the tax residence certificates:

- by **20.05.2026**, if they have not opted for deferred dividend payment, at the address of Biofarm S.A. in Bucharest, 99 Logofatul Tautu Street, Sector 3, postal code 031212, to the attention of the Financial Department. Biofarm S.A. shall not be liable for the non-application of the more favorable tax treatment mentioned above in the absence of timely submission of the documentation and/or the requested clarifications;
- no later than **27.11.2026**, if they have opted for deferred dividend payment, at the Biofarm address mentioned above.

In the case of non-resident shareholders represented by a Participant, Biofarm S.A. shall withhold dividend tax from the gross dividend at the standard rate in force, as provided by the Romanian Fiscal Code, if:

- they have not opted for deferred payment and have not submitted the tax residence certificate and any requested clarifications by **20.05.2026**;
- they have opted for deferred payment but have not submitted, no later than **13.11.2026**, the tax residence certificate, including the documents related to non-resident pension funds, and any requested clarifications.

## **Chapter II. Payments by bank transfer in RON, into accounts opened with a bank in Romania**

Starting with **14.05.2026**, the record date, individual shareholders and legal entity shareholders not represented by a Participant who wish to receive payment of dividends by bank transfer may request and submit to the Central Depository the documents required for the payment of dividends, as follows:

### **1. Shareholders not represented by a Participant, individuals**

Shareholders not represented by a Participant, individuals, acting personally or through a legal or conventional representative, shall submit to the Central Depository the IBAN collection form, handwritten signed, specifying the bank and the account, namely the IBAN code, opened in the name of the holder of financial instruments. The form is available on the website of the Central Depository, [www.depozitarulcentral.ro](http://www.depozitarulcentral.ro), and shall be accompanied by:

- copy of a valid identity document in which the personal identification number is legible, certified by the holder as "true copy of the original";
- account statement or a document issued by the bank, signed and stamped, confirming the existence of the account in the name of the holder of financial instruments and specifying the IBAN code, in original;
- copy of the documents attesting the capacity of the signatory of the request as legal or conventional representative, if applicable, certified by the holder as "true copy of the original";
- proof of payment of the fee, if applicable.

### **2. Shareholders not represented by a Participant, legal entities**

Shareholders not represented by a Participant, legal entities, acting through a legal or conventional representative, shall submit to the Central Depository the IBAN collection form, handwritten signed and stamped, if applicable, specifying the bank and the account, namely the IBAN code, opened in the name of the holder of financial instruments. The form is available on the website of the Central Depository, [www.depozitarulcentral.ro](http://www.depozitarulcentral.ro), and shall be accompanied by:



- copy of the registration certificate, namely CUI, certified by the holder as “true copy of the original”;
- copy of the document attesting the capacity of legal representative of the company, namely certificate issued by the Trade Register Office/equivalent entity for foreign entities, certified by the holder as “true copy of the original”;
- copy of the documents attesting the capacity of conventional representative of the signatory of the request, if applicable, certified by the holder as “true copy of the original”;
- account statement or a document issued by the bank, signed and stamped, confirming the existence of the account in the name of the holder — legal entity — and specifying the IBAN code, in original;
- proof of payment of the fee, if applicable.

### Chapter III. Cash payments

For individual shareholders not represented by a Participant and who have not requested payment into a bank account, the payment of dividends shall be made in cash, by making the amounts due available by BIOFARM S.A. at the agencies/branches of CEC BANK S.A., through the Central Depository S.A., starting with **29.05.2026**.

The dividend collection schedule shall be within the working hours of CEC Bank S.A.

Shareholders may collect their dividends from any of the agencies/branches of CEC Bank S.A. throughout the country, during its working hours.

Dividends may be collected by shareholders personally or through a legal or conventional representative, as follows:

1. Any payment made at the counter shall be confirmed by the signature of the person actually collecting the amounts of money, on the receipt related to the respective payment.
2. In the case of holders not represented by a Participant, **resident individuals appearing personally at the counter**, payment of the amounts of money shall be made based on the identity document containing the personal identification number, C.N.P. Identification of the holders not represented by a Participant in the file shall be made based on the information found in the field reserved for the C.N.P.
3. In the case of holders not represented by a Participant, **non-resident individuals appearing personally at the counter**, payment of the amounts of money shall be made based on the passport, whose series and number must correspond to those in the file.
4. In the case of holders not represented by a Participant, **individuals under the age of 14**, payment of the amounts of money shall be made to the **legal representative, namely the guardian/parent of the minor**, based on the following documents: the birth certificate of the holder not represented by a Participant, which must include the C.N.P. + 1 photocopy certified as true copy of the original, the photocopy being retained; the legal deed establishing guardianship, in the case of a guardian who is not one of the parents + 1 photocopy certified as true copy of the original, the photocopy being retained; and the identity document of the guardian/parent + 1 photocopy certified as true copy of the original, the photocopy being retained.
5. In the case of holders not represented by a Participant, **individuals under curatorship**, payment of the amounts of money shall be made through the curator of the respective person, based on the following documents: the identity document of the holder not represented by a Participant, which must include the C.N.P. + 1 photocopy certified as true copy of the original, the photocopy being retained; the legal deed establishing curatorship + 1 photocopy certified as true copy of the original, the photocopy being retained; and the identity document of the curator + 1 photocopy certified as true copy of the original, the photocopy being retained.
6. In the case of holders not represented by a Participant, **individuals who do not appear personally at the counter but mandate another person** for this purpose, payment of the amounts of money shall be made to the authorized representative of the respective person, based on the following documents: special power of attorney authenticated by a notary public, containing the authorization to collect the amounts of money, issued no more than 3 years prior to the date on which payment is made, except where the power of attorney has a validity term longer than 3 years and is valid on the date on which payment is made + 1 photocopy certified as true copy of the original, the photocopy being retained;



- and the identity document of the authorized representative + 1 photocopy certified as true copy of the original, the photocopy being retained.
7. Documents submitted in a foreign language shall be accompanied by a legalized translation into Romanian, and, if issued by a foreign authority, they must be apostilled or superlegalized, as applicable.
  8. For individuals, amounts of money exceeding RON 10,000 shall be transferred into the bank account in accordance with Chapters I and II of this Procedure.

#### **Chapter IV. Non-resident individuals/legal entities**

In accordance with Law no. 227/2015 and the Methodological Norms for the application of Law no. 227/2015 regarding the Fiscal Code, in order to apply the double taxation treaties regarding taxes on income and capital and the provisions regarding the common tax regime applicable to shareholders resident in EU or EFTA Member States, the non-resident is required to submit/send to the registered office of BIOFARM S.A. the tax residence certificate, in original, issued by the competent authority of its state of residence.

The tax residence certificate shall be submitted personally to the registry office at the registered office of BIOFARM S.A. in Bucharest, 99 Logofatul Tautu Street, Sector 3, Monday to Friday, between 9:00 and 17:00, or may be sent by post or any courier service with confirmation of receipt to the same address, to the attention of the Economic Department, in compliance with the deadlines stipulated in "Chapter I. Payment of dividends into the Participants' accounts — into the Participants' accounts opened with their settlement banks" of this Procedure.

If the shareholder does not submit the tax residence certificate, the withholding tax shall be calculated by applying the rate applicable to resident shareholders, in force.

Requests for the transfer of dividends into a bank account shall be sent to the following address: Central Depository S.A., Bucharest, Sector 1, 4-8 Nicolae Titulescu Road, America House Building, East Wing, 1st floor, postal code 011141, telephone 021.408.58.00, [dividende@depozitarulcentral.ro](mailto:dividende@depozitarulcentral.ro), in accordance with Chapter II, points 1-2.

All the above requests shall also include the e-mail address and telephone number at which the shareholders or intermediaries, as applicable, may be contacted in the event of any clarifications. Please note that, following the analysis of the dividend payment requests and of the documentation received, the Central Depository S.A. and BIOFARM S.A., in respect of the tax residence certificates, reserve the right to request additional documents.

#### **Chapter V. Investment funds without legal personality**

Starting with **14.05.2026**, the record date, investment funds without legal personality that wish to benefit from tax exemption in accordance with Law no. 227/2015 and the Methodological Norms for the application of Law no. 227/2015 regarding the Fiscal Code shall submit to the registered office of BIOFARM S.A. in Bucharest, 99 Logofatul Tautu Street, Sector 3, the following documents:

- copy of the identity document of the legal representative of the fund management company, valid;
- original affidavit issued by the legal representative of the management company, expressly stating that the investment fund does not have legal personality;
- copy of the ascertaining certificate of the fund management company/other equivalent document, not older than 3 months, indicating the legal representative of the fund management company;
- copy of the registration certificate/other equivalent document for the fund management company;
- copy of the decision of the regulatory authority attesting the authorization of the fund management company.

#### **Chapter VI. Shares held in co-ownership**

In the case of shares held in co-ownership, the payment of dividends shall be made in accordance with the following particularities:



In the case of payments by bank transfer, the dividends due to the co-owners shall be transferred into the account indicated by all co-owners based on the joint request addressed to the Central Depository.

In the case of cash payments, payments shall be made in cash provided that all co-owners appear before the Paying Agent, CEC Bank S.A., personally or through a legal and/or conventional representative, and submit the documents provided above.

In the case of payments to those who have an account opened with a Participant, the dividends due to the co-owners shall be transferred to the Participant whose clients they are.

Where the co-owners request both the registration by the Central Depository of the direct transfer of ownership over the financial instruments as a result of the termination of co-ownership, in accordance with the applicable legal regime, and direct payment to each of the co-owners according to the number of instruments acquired in exclusive ownership, the Central Depository shall block the payment of dividends, with payment to be made to each former co-owner in accordance with this Procedure.

#### **Chapter VII. Deceased shareholders**

In the case of deceased shareholders, the dividends shall be paid at the request of the successors, by bank transfer or in cash, only after the heirs have first requested the Central Depository S.A. and the transfer of shares as a result of succession has been registered in the shareholders' register.

#### **Chapter VIII. Changes to data in the shareholders' register**

Any change to the data in the shareholders' register, such as changes of name, address, identity data, etc., shall be made only by the Central Depository S.A., with registered office in Bucharest, Sector 1, 4-8 Nicolae Titulescu Road, America House Building, East Wing, 1st floor, postal code 011141, at the request of the shareholder/entitled person.

**BIOFARM S.A.**  
**B.D. Chairman**  
Andrei HREBENCIUC

