

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: 22 May 2024
Regulated market on which the issued securities are
traded: *Bucharest Stock Exchange, Premium category*

Announcement on the payment of dividends for 2023

EVERGENT Investments SA will start the dividend payments for the financial year 2023, in compliance with Resolution no. 4 of the General Meeting of Shareholders held on 29 April 2024, as follows:

- (a) The gross dividend per share is 0.09 RON, of which the dividend tax will be withheld at source, at the rate stipulated by the legislation in force at the date of the payment, namely 8% or, if applicable, in accordance with the details provided in section **D** below;
- (b) The dividends are to be paid to the shareholders starting with 12 June 2024 – the Payment Date;
- (c) The shareholders entitled to receive the dividends allocated from the net result achieved in the financial year 2023 are those registered in the consolidated register of shareholders as of 22 May 2024 – Registration Date; Ex-Date: 21 May 2024;
- (d) In the case of deceased shareholders, the dividends are to be paid at the request of one of the successors, only after Depozitarul Central transfers the shares to the heirs, according to the procedure presented in section **C**;
- (e) The costs related to the payment shall be paid from the value of the net dividend;
- (f) The uncollected dividends for the financial years 2021 and 2022 will be paid along with the dividend for 2023. The payment of the dividend for the year 2020 will continue until the prescription date, namely 11 June 2024, according to the Resolution no. 7 of the General Meeting of Shareholders held on 29 April 2024.

Dividend payment shall be made in compliance with the provisions of article 87 of Law no. 24/2017 regarding issuers of instruments and market operations and the FSA Regulation no. 5/2018, through Depozitarul Central and the assigned payment agent, as follows:

1. In the case of a shareholder who has opened a securities account with an intermediary that is a 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 the case of a shareholder who has not opened a securities account with a participant, the dividend payment shall be made in cash by Depozitarul Central through Banca Transilvania, the designated payment agent. For legal entity shareholders, the payment is made on request by bank transfer. Details in section **B**.



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

For individual and legal entity shareholders registered on 22 May 2024, who have opened a securities account with a participant, the dividends will be paid by bank transfer on the Payment Date, 12 June 2024, without presenting additional documents.

B. Payments to the shareholders in Section 1 of Depozitarul Central – highlighted on item 2 above:

B1. Payments in cash at the counters of Banca Transilvania for individual persons:

For the individual shareholders, the dividend payment shall be made in cash, starting with 12 June 2024, at Banca Transilvania counters across the country, within the working hours of the banking units, as follows:

1. For resident individual shareholders personally present at the counter, the dividend payment shall be made based on ID;
2. For non-resident individual shareholders personally present at the counter, the dividend payment shall be made based on a passport whose series and number must match the records of Depozitarul Central;
3. For individual shareholders represented by tutors and curators, the dividend payment will be made based on the following documents: the shareholder's ID, a document that certifies the quality of tutor or curator along with their ID. The mentioned documents are presented in original, and a photocopy in compliance with the original is retained by the bank;
4. For individual shareholders that empower another person, the dividend payment shall be made to the empowered person, based on the following documents: ID of the empowered person, special proxy certified by a notary, issued no later than 3 years before the payment date, which includes for the shareholder/empowered person: name, surname, social security number and empowerment to receive the dividends. The mentioned documents shall be presented in original form. A photocopy of them, in compliance with the original, will be retained by the bank.

The documents presented in a foreign language shall be accompanied by a certified translation into Romanian, and if they are issued by a foreign authority they must bear an Apostille or be superlegalized, as appropriate.

B2. Payments by bank transfer for individual and legal entity 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 published on the website of Depozitarul Central: www.depozitarulcentral.ro, www.roclear.ro.



C. Dividends due to heirs

The dividends due to heirs will be paid only after 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 dividend payment can be made on behalf of the requesting heir, either in their bank account or at the Banca Transilvania counter, after receiving the transfer of ownership and the dividend payment request from Depozitarul Central.

D. Clarifications on the application of tax rates

The payment of dividends on the Payment Date (12 June 2024) at the most favorable rate is conditional upon the submission of all complete and correct documents and any requested clarifications **by the deadline of 31 May 2024**. Payment requests submitted after the Payment Date will be processed within 10 working days from the receipt of the complete and correct documentation and any requested clarifications.

Resident shareholders who prove that they meet the special conditions provided by Article 43 of the Fiscal Code (Law no. 227/2015, as amended by Ordinance no. 16/2022) or who benefit from other special legal provisions exempting them from paying dividend tax shall submit a dividend payment request explicitly stating the legal basis on which they are requesting payment at the gross value and documents proving the fulfillment of the legal conditions.

In order to apply the more favorable provisions of the Double Taxation Avoidance Agreements concluded between Romania and the country of residence of non-resident shareholders, they shall submit the following documents to EVERGENT Investments by 31 May 2024:

- A request in original to apply the most favorable provisions of the Double Taxation Avoidance Agreements;
- Official documents (e.g. registration/authorization certificate, articles of association, other equivalent documents) issued or certified by the competent regulatory authority in the member state of origin, in a notarized copy, accompanied by an authorized translation into Romanian, demonstrating the manner of establishment and the registration/authorization of the respective funds.
- The tax residency certificate for the year in which the dividend payment occurs (2024), in the validity term, in original or certified copy (bearing an Apostille/superlegalized, if necessary), accompanied by a certified translation into Romanian, in original, and the supporting documents containing the contact information that is necessary for eventual clarifications. Should the foreign competent authority issue the tax residency certificate in an electronic format or online, this will represent the original tax residency certificate.

In compliance with the provisions of 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 tax residency certificate, such as: name, designation, address, tax identification code, specification that they are a tax resident in the issuing State, as well as the issuing date of the certificate.

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

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

- Depozitarul Central, www.depozitarulcentral.ro, www.roclear.ro, 34-36 Carol I Boulevard, district 2, phone 021-408 5874, e-mail: dividende@depozitarulcentral.ro;
- EVERGENT Investments: e-mail: actionariat@evergent.ro, phone 0787-869312; 0234-576740, fax 0234-576491

Claudiu Doros
President and CEO

Gabriel Lupaşcu
Compliance Officer