

## **Proposal of the Management Board regarding the distribution of carried forward result registered at 31.12.2025**

The Board of Directors of S.C. Practic S.A., analyzing the company's cash availability, proposes for approval to the General Meeting of Shareholders convened for 23/24.03.2026, the distribution of carried result registered at 31.12.2025, in the total amount of **35,092,638.10 lei** as follows:

• **distribution to "other reserves" of the amount of 22,647,82 lei**, from the net profit of 2025, on account of the tax facility regarding the reinvested profit of 2025;

• **distribution in the form of dividends to shareholders of the amount of 35,069,990.28 lei, which consists of the following:**

- ✓ The amount of 5,562,337.56 lei - "Retained earnings representing the surplus realized from revaluation reserves";
- ✓ The amount of 29,507,652.72 lei - The result of the year 2025 in the amount of 29,530,301 lei from which the amount of 22,647.82 lei was allocated to "Other reserves";

**During 2025, interim dividends were paid in the amount of 16,690,247.90 lei**, representing the net accounting profit for the period 01.01.2025 - 30.06.2025, distributed to shareholders in the Ordinary General Meeting of Shareholders on 20.10.2025, which will be settled on the basis of annual dividends.

Following the regularization of the 2025 interim dividends, based on the above distribution, **it turns out that the profit to be distributed in the form of dividends is in the amount of 18,379,742.38 lei.**

Considering the Law no 24/2017, art.87 pct.1, 2 and 5, the Regulation ASF 5/2018, art.176, pct. 1 and art. 178 pct. 1 and 2,

The Management Board proposes:

- Once the dividend is set, the ordinary general meeting of shareholders will determine the following data:
  - The identifying date representing the date to be held to identify the shareholders who will benefit from dividends or other rights and who are affected by the decisions of the general meeting of shareholders. This date will be at least 10 days later after the general meeting of the shareholders. The Management Board of Practic SA proposed that this date will be April 8<sup>th</sup>, 2026 and ex-date April 07<sup>th</sup>,2026.
  - The payment date, representing the date on which dividends will be paid by the company to the shareholders. This date should be set by the General Assembly to be up 15 business days later, but so as not to be later than 6 months from the date of the general meeting for fixing the dividends. The Management Board proposes the payment date on April 30<sup>th</sup>,2026.
  - The dividends due to the shareholders registered in the register of the shareholders kept by the Central Depository on the record date established by the General Assembly of the Shareholders will be paid through the Central Depository as of the payment date. The fee due to the Central Depository will be borne by the company. The dividend tax withheld according to the enforceable regulations on the date of payment. **The value of the gross dividend per share for the result recorded on 31.12.2025, proposed to be distributed, is 30.94446314 lei.**

The payments representing the dividends due to shareholders will be made through the Central Depository, as following: i) by bank transfer, for legal entities and individuals represented by Participants or by the paying Agent; ii) for individuals, in cash, by the paying Agent.

Chairman of the Board of Directors

Mihai ENE