

CURRENT REPORT

Current report according to: ASF Regulation no. 5/2018
Date of report: 23.03.2026
Name of issuing company: Practic S.A.
Headquarters: No 21-23 Biserica Amzei Street, building C3, 1st and 2nd floor, district 1, Bucharest
Phone: 0213150955
Sole registration code: RO 2774512
Registration no. Reg. of Companies: J1991000611406
Subscribed and paid in capital: 40.983.171 Lei
Regulated market on which the issued securities are transacted: AeRO Market

Major events to report:

The company Practic S.A. informs the shareholders that the payment of amounts owed as dividends approved by the Decision of the Ordinary General Meeting of the Shareholders dated in March 23th, 2026 shall be made as follows:

1. The value of the profit distributed as dividends to shareholders is in the amount of 18,379,742.38 lei, representing part of the current result and surplus realized from revaluation reserves of the year 2025, respectively 30.94446314 lei gross dividend per share.
From the mentioned amount, the dividend tax will be withheld at source, at the rates provided by law, on the date of payment.
2. The shareholders entitled to receive the above-mentioned amounts distributed as dividends are the ones registered in the Consolidated Register of Shareholders on April 08th, 2026 - registration date and April 07th, 2026 - ex date;
3. The dividend approved to be distributed is to be paid to the shareholders starting from April 30th, 2026- date of payment.
4. The payment of dividends, under the observance of corresponding legal provisions, shall be made by Central Depository and the payment agent appointed by Practic S.A. is BRD.
5. The method for paying the dividends is mentioned under” The procedure for distributing the dividends for stockholders” attached to the herein current report.

Chairman of Board of Directors of Practic S.A.
Mihai Ene

Procedure for distributing the dividends for shareholders

Practic S.A. informs the shareholders of the company that the dividends distributed to shareholders as per Decision of Ordinary General Meeting of Shareholders from March 23th, 2026, part of the current result and surplus made from revaluation reserves of 2025, shall be distributed starting on November 30th, 2026 – date of payment, to the shareholders registered within Consolidated Register of Shareholders on April 08th, 2026 – registration date and ex date April 07th, 2026.

The value the profit distributed as dividends to the shareholders is in the amount of 18,379,742.38 lei representing part of the current result and surplus realized from revaluation reserves of 2025, respectively 30.94446314 lei gross dividend per share.

The payment methods and terms are as follows:

1. Payment of dividends to the accounts of Participants:

For shareholders, individuals, legal persons, or other entities holding stockholders on the registration date, entered in Section II of Consolidated Register of Shareholders of Practic S.A., the Central Depository shall instruct the transfer of amounts to the bank account of Participants,

2. Payments of amounts by bank transfer into Holders non-represented by Participant (in Lei, in bank accounts opened in Romania), according to instruction sent by shareholders/issuer to Central Depository:

Starting on April 09th, 2026, the stockholders, individuals, and legal persons, non-represented by Participant, requesting the payment of dividends by bank transfer, may request and transmit to Central Depository the documents necessary for their payment, as follows:

- a) The holders of financial instruments, individuals, personally or by legal or conventional representative, shall submit to Central Depository the IBAN code collection form, indicating the bank and account (IBAN account) opened on the name of Holder of financial instruments (the model is available on website of Central Depository – www.depozitarulcentral.ro) accompanied by:
 - copy of valid identity document containing a legible personal number – certified by holder as being a "true copy";
 - statement of account or a document issued by the bank (signed and stamped), confirming the existence of the account on the name of the Holder of financial instruments, indicating the IBAN account, in original.
 - copy of documents attesting the quality of signatory of the request as legal or conventional representative, if applicable - certified by holder as being a "true copy";
 - proof of paying the tariff.
- b) The holders of financial instruments, judicial persons, by legal or conventional representative, shall submit to Central Depository the IBAN code collection form, indicating the bank and account (IBAN account) opened on the name of Holder of financial instruments (the model is available on website of Central Depository – www.depozitarulcentral.ro) accompanied by:
 - copy of registration certificate - certified by holder as being a "true copy";
 - copy of documents attesting the quality as legal representative of the company (certificate

- confirming the company details issued by Register of Companies/equivalent entity – in case of foreign entities) - certified by holder as being a "true copy";
- copy of documents attesting the quality as conventional representative of the signatory of request, if applicable - certified by holder as being a "true copy";
 - statement of account or a document issued by the bank (signed and stamped), confirming the existence of the account on the name of the Holder – judicial person, indicating the IBAN account, in original;
 - proof of paying the tariff

3. Payments of amounts by bank transfer to shareholders, non-resident individuals and legal persons (in Lei or equivalent in foreign currency, holding bank accounts opened in Romania or outside Romania):

For the purpose of making the payment of dividends starting on April 30th, 2026, also these categories of stockholders apply the above-mentioned rules. Additionally, they must take into consideration, that according to Law 227/2015, updated and Methodological Norms for applying the Fiscal Code, for the agreements for avoidance of double taxation regarding the income and capital tax for applying the provisions regarding the common fiscal regime for stockholders, resident in EU or AELS member states, the non-resident person must submit personally, at the registry office of the company Practic S.A., located in Bucharest, district 1, 21-23 Biserica Amzei Street, the certificate of fiscal residence, issued by competent authorities from his/her/its residency state, in original, together with the payment request and the other above-mentioned documents. These documents shall be transmitted by the company to Central Depository.

If the certificate of fiscal residence is not submitted until April 16th, 2026, there shall be withheld the dividend tax provided by valid Romanian Law.

4. Payments of amounts in cash and bank transfer to shareholders, individual and legal persons, upon the request of shareholders addressed to counters of Payment Agent.

For shareholders, individuals, non-represented by Participant and who did not address to Central Depository a request for making the payment into a bank account, the payment of dividends shall be made in cash or transfer, by putting at the disposal by Practic S.A. the respective amounts, at the agencies/branches of BRD by means of Central Depository, starting on April 30th, 2026.

The working time for paying the dividends is the working time of BRD.

The shareholders may present to headquarters of any agency/branch from the country.

The dividends may be collected by shareholders, personally or by means of their representative, according to the following requirements:

- 1.** In case of shareholders, resident individuals personally presenting to the counter, the payment of dividends is made based on the identity document containing the personal number (C.N.P.)
- 2.** In case of shareholders, non-resident individuals personally presenting to the counter, the payment of dividends is made on the basis of an identity document containing the data which must correspond with the data used for registering the shareholders in the registers of Central Depository.
- 3.** In case of shareholders, individuals younger than 14 years old, the payment of dividends is made by means of the parent/guardian, on the basis of the following documents: certificate

of birth of the stockholder, containing the personal number + 1 photocopy (the photocopy shall be retained), the judicial documents instituting the guardianship, if the guardian is not one of the parents + 1 photocopy (the photocopy shall be retained) and the identity document of the guardian/parent + 1 photocopy (the photocopy shall be retained).

4. In case of shareholders, individuals for whom a trusteeship is instituted, the payment of dividends is made by means of the trustee of the respective person, on the basis of the following documents: identity document of the shareholder, containing the personal number + 1 photocopy (the photocopy shall be retained), the judicial document instituting the trusteeship + 1 photocopy (the photocopy shall be retained) and the identity document of the trustee + 1 photocopy (the photocopy shall be retained).

5. In case of shareholders, who do not present personally at the counter, but for this purpose they empower another person, the payment of dividends shall be made by means of the respective empowered persons, on the basis of the following documents: special power of attorney, authenticated by a notary, containing the empowering for collecting the dividends, not older than 3 years prior to date of payment, excepting the case in which the empowering document has a validity term longer than 3 years and is valid on the date of making the payment + 1 photocopy signed/certified by the principal as being original true (the photocopy shall be retained) and the identity document of the agent, containing the personal number (C.N.P.) + 1 photocopy signed/certified by the principal as being original true (the photocopy shall be retained by the Payment Agent);

5. In case of judicial persons, the payments shall be processed by the Payment Agent considering the following documents:

- Certificate of registration of the judicial persons / entity within Register of Companies / another equivalent document attesting the registration of the judicial person/entity within the competent authority + 1 photocopy which shall be retained by the Payment Agent
- Identity document of the legal representative or agent, as the case may be
- Certificate confirming the company details issued by Register of Companies/equivalent document issued by the competent authority, not older than 3 months, indicating the legal representative of the company + 1 photocopy which shall be retained by the Payment Agent
- Notarial Power of Attorney, in original or legalized copy (the Power of Attorney shall be retained by the Payment Agent), if applicable.
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6. In case of co-owners, the payments shall be processed under the condition of presenting at the counter of all co-owners, personally or by legal and/or conventional representative.

7. The documents presented in a foreign language shall be accompanied by the legalized translations into Romanian language, and if they are issued by a foreign authority, they must be apostilled or super-legalized, as the case.

8. In case of shareholders, deceased individuals, the payment of dividends shall be made to their heirs, only after the heirs ask Depozitarul Central S.A. the registration of transfer of stocks as an effect of succession, as well as the payment of dividends resulting from their holding.

9. In case of payments by bank transfer to other banks, as BRD, to the above-mentioned documents, there is attached also a statement of account certified by the bank for making the transfer of dividends or a proving document issued by the bank, from which it results the holder of the above-mentioned bank account. The holder of the account may be only the shareholder or

his/her agent. The payment of dividends exceeding 1,000 Lei is made only by bank transfer, according to above chapters 1 and 2.

10.The commission for cash payments are borne by the holder of the financial instruments.

Any change of data in Consolidated Register of Shareholders (name changes, changes of address, changes of identification data etc.) is made only by Central Depository, at its headquarters from Bucharest, District 1, 4-8 Nicolae Titulescu, America House Building, West wing, 1st floor, the request of shareholder/entitled person.

For additional information or any other details regarding the payment of dividends, please visit the website of the company Practic, the website of Central Depository or you may directly contact the representatives of Practic S.A., at phone number 021/3150955 or e-mail address: office@practicsa.ro.

Chairman of Board of Directors of Practic S.A.
Mihai Ene