

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: May 27, 2026
Regulated market on which the issued securities are
traded: *Bucharest Stock Exchange, Premium category*

Announcement regarding Dividend Payment on June 17, 2026

EVERGENT Investments SA will commence the payment of dividends in accordance with Resolution No. 2 of the Ordinary General Meeting of Shareholders dated December 18, 2025:

- (a) The gross dividend is RON 0.135 per share. From this amount, dividend tax will be withheld at source at the rate provided by the applicable tax legislation in force on the date of adoption of the resolution, namely 10%, unless special legal provisions apply.
Dividend tax will be withheld and paid only for dividends calculated based on the shareholders' register as of June 3, 2026, which is the registration date for Resolution No. 2 of the Ordinary General Meeting of Shareholders dated December 18, 2025 which approved the dividend distribution.
- (b) Dividend payments to shareholders will begin on June 17, 2026, which represents the payment date.
- (c) Shareholders registered in the consolidated shareholders' register on June 3, 2026, which is the registration date, are entitled to receive dividends. The ex-date is June 2, 2026.
- (d) In the case of deceased shareholders, dividends will be paid to heirs only after the Depozitarul Central has completed the transfer of shares into their names.
- (e) Payment-related fees and commissions shall be borne from the value of the net dividend.
- (f) Unclaimed dividends related to the financial years 2023 and 2024 will be paid together with the dividend approved by Resolution No. 2 of the Ordinary General Meeting of Shareholders dated December 18, 2025. According to Resolution No. 7 of the Ordinary General Meeting of Shareholders dated April 29, 2026, the payment of the dividend related to the year 2022 will continue until the expiration of the statutory limitation period, namely until June 28, 2026.

Dividend payments will be made through the Depozitarul Central and Banca Transilvania, which has been appointed as payment agent in accordance with the provisions of Article 87 (5) of Law No. 24/2017 on issuers of financial instruments and market operations and ASF Regulation No. 5/2018:

1. For shareholders who have opened a securities account with an intermediary (broker, custodian, etc.) participating in the Depozitarul Central's clearing and settlement system,



dividend payments shall be made by bank transfer to the account opened with that intermediary. In this case, no additional documents are required.

2. For individual shareholders, cash payments shall be made starting from June 17, 2026, at the counters of Banca Transilvania branches nationwide, during the banking units' business hours. Resident shareholders presenting themselves at the counter shall collect dividends based on their identity card, while non-resident individual shareholders shall collect dividends based on their passport, the series and number of which must correspond to the data recorded in the Depozitarul Central's records.
3. In the case of individual shareholders represented by a legal guardian or curator, dividend payments shall be made based on the following documents: the shareholder's identity document, the document certifying the status of guardian or curator, and the identity document of the guardian or curator. The documents must be presented in original, and a copy certified as true to the original shall be retained by the bank.
4. In the case of individual shareholders authorizing another person, dividend payments shall be made to the authorized person based on their identity document and a special power of attorney authenticated by a public notary, issued no more than 3 years prior to the payment date. The power of attorney must contain the identification details of both the shareholder and the authorized person, namely surname, first name, and personal identification number, as well as the explicit mandate to collect the dividends. The documents must be presented in original, and a copy certified as true to the original shall be retained by the bank.
5. Dividends due to heirs shall be paid only after the Depozitarul Central has registered the direct transfer of ownership into individual accounts as a result of inheritance proceedings, based on the heirs' request. After registration of the transfer and receipt of the payment request, dividends may be paid in the name of the requesting heir either by bank transfer to their account or in cash at the counters of Banca Transilvania.
6. Documents drafted in a foreign language must be accompanied by a notarized translation into Romanian, and if issued by a foreign authority, they must be apostilled or superlegalized, as applicable.
7. For both individual and legal entity shareholders, payment by bank transfer shall be made only to RON-denominated accounts opened with a bank in Romania, based on the "IBAN Code Collection Form" and the procedure published on the Depozitarul Central's website at www.depozitarulcentral.ro and www.roclear.ro.
8. Resident shareholders who can prove that they meet the special conditions provided under Article 43 of the Fiscal Code, as well as those benefiting from other special legal provisions exempting them from dividend tax, must submit a payment request expressly indicating the legal basis for payment of the dividend at gross value (without withholding tax), together with supporting documents proving fulfillment of the legal conditions.
9. In order to apply the more favorable provisions of the double taxation avoidance treaties concluded between Romania and the state of residence of non-resident shareholders, such shareholders must submit to EVERGENT Investments, by June 3, 2026, an original written request for the application of these provisions, the official documents issued or certified by the competent authority of the country of residence, as well as the tax



residency certificate valid for 2026, in original or notarized copy, as applicable, accompanied by an authorized translation into Romanian. If the tax residency certificate is issued electronically or online by the competent foreign authority, it shall be considered an original document.

10. According to the Fiscal Code, the tax residency certificate must contain the identification details of the non-resident and of the issuing authority, including the name, denomination, address, tax identification number or equivalent, a statement that the beneficiary is a tax resident of the issuing state, and the date of issuance of the certificate.
11. For shareholders requesting exemption or application of the most favorable tax rate on the payment date, namely June 17, 2026, payment is conditional upon submission, by June 3, 2026, of the request and all complete and correct supporting documents. Payment requests submitted after June 3, 2026, will be processed within 10 business days from receipt of the complete and correct documentation, including any additional clarifications requested.
12. We encourage all shareholders whose identification details have changed to verify/update their identification data in the shareholders' register maintained and operated by the Depozitarul Central SA, in order to ensure the prompt receipt of dividends.

EVERGENT Investments applies the provisions of EU Regulation No. 679/2016 regarding the protection of personal data. The company's data protection policy is available on the company's website. Any changes to personal data recorded in the shareholders' register may only be made by the Depozitarul Central SA upon the request of the shareholder or the entitled person.

Additional information regarding the dividend payment procedure may be obtained from the Depozitarul Central SA at www.depozitarulcentral.ro and www.roclear.ro, at its headquarters in Bucharest, 71 Buzești Street, 1st Floor, Space 2, District 1, Postal Code 011013, phone +40 21 408 58 00, e-mail dividende@depozitarulcentral.ro, as well as from EVERGENT Investments at e-mail actionariat@evergent.ro and phone +40 787 869 312.

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