

No.324/28.05.2026

ANNOUNCEMENT regarding the payment of dividends for the financial year 2025

The company Oil Terminal S.A. hereby informs shareholders that the payment of dividends for the 2025 financial year will start on **June 19, 2026**. Dividends shall be paid through Depozitarul Central S.A. and BCR – Banca Comercială Română, acting as the payment agent. Shareholders registered in the Shareholders' Register on **May 29, 2026** (the registration date) are entitled to receive the dividends for the year 2025. The ex-date is **May 28, 2026**. The Ordinary General Meeting of Shareholders held on **May 11, 2026** approved a gross dividend of 0.00683908 lei/share.

Dividend payments shall be made in LEI. Dividends unclaimed within 3 years from the commencement date of payment shall lapse by limitation, in accordance with the legal provisions. The payment period is 19.06.2026 – 19.06.2029 (last day of payment).

Dividend tax will be withheld at source and remitted to the state budget at the rates provided by law. In accordance with the legal regulations in force, the dividend tax rates are as follows:

1. In the case of beneficiaries who are tax residents in Romania:

- 16% for individuals;
- 16% for legal entities;
- 16% for investment funds with legal personality;
- 16% for voluntary and privately managed pension funds from Romania. No dividend tax is withheld if the resident legal entity (which may also include an investment fund or a pension fund with legal personality) receiving the dividends holds, on the dividend payment date, at least 10% of the share capital of Oil Terminal S.A, for a completed period of 1 year as of the payment date;
- 0% for resident investment funds without legal personality. To this end, the dividend beneficiary shall transmit via email to the address actionariat@oil-terminal.com, dividende@oil-terminal.com, official documents certifying the status of an investment fund without legal personality, namely:
 - an affidavit signed by the legal representative/person authorized to represent the investment fund, certifying that the fund is an open-ended/closed-ended investment fund and does not possess legal personality;
 - identification data of the investment fund (the unique identification/registration code and the full name, as recorded in the Shareholders' Register of Oil Terminal S.A., kept by Depozitarul Central S.A. Bucharest);
 - the authorization decision;
 - the registration number in the Register of Financial Instruments and Investments;
 - the number and date of the Financial Supervisory Authority notification, as well as its validity;
 - a valid copy of the identity document of the legal

- representative/person authorized to represent the fund, certified by the holder as a "true copy of the original" – identity card with CNP (Personal Numerical Code) for Romanian citizens or passport with an identification number for foreign citizens;
- a certificate of status, valid for 30 days, in original or copy certified as a "true copy of the original", evidencing the capacity of the person signing the declaration, namely legal representative/person authorized to represent the fund;
 - a copy of the certificate issued by the Financial Supervisory Authority, containing the registration number from the ASF Register of financial instruments and investments).
2. In the case of non-resident tax beneficiaries:
- 16% or the more favorable rate pursuant to the double taxation avoidance treaties;
 - the application of the reduced rate is performed on the basis of a valid tax residency certificate.
- In the absence of a tax residency certificate, the standard rate provided by the Fiscal Code shall apply.

1. In the case of non-resident tax beneficiaries:

- 16% for individuals;
- 16% for legal entities (including investment funds with legal personality);
- 16% for pension funds.

In the event that the dividend beneficiary submits a tax residency certificate from their country of tax residence (in original or legalized copy issued by an authorized entity in Romania, accompanied by an original authorized Romanian translation), valid and effective on the dividend payment date, the most favorable rate between the one provided in the double taxation avoidance treaty and the 16% rate stipulated in Law no. 227/2015 on the Fiscal Code shall become applicable;

No dividend tax is withheld if the legal entity (which may also include an investment fund or a pension fund with legal personality) receiving the dividends cumulatively meets the conditions provided in Art. 229 para. 1 lit. c) of Law no. 227/2015 on the Fiscal Code: it is a resident in a member state of the European Union; holds, on the dividend payment date, at least 10% of the share capital of Oil Terminal SA, for an uninterrupted period of at least 1 year; has a specific form of organization and is a taxpayer of income tax or a tax similar to income tax in the foreign country of tax residence;

- 16% for investment funds without legal personality; in the event that the dividend beneficiary submits a tax residency certificate from their country of tax residence (in original or legalized copy issued by an authorized entity in Romania, accompanied by an original authorized Romanian translation), valid and effective on the dividend payment date, the most favorable rate between the one provided in the double taxation avoidance treaty and the 16% rate stipulated in Law no. 227/2015 on the Fiscal Code shall become applicable. Commissions related to the dividend payment shall be borne by Oil Terminal S.A.

DIVIDENDS PAYMENT METHODS:

1. For individual/legal entity/other entity shareholders represented by Participants (Brokers / Custodian Banks)

For shareholders who, on the registration date, hold shares registered in Section II of the Shareholders' Register of Oil Terminal S.A., in accounts opened with a Participant, the dividends will be paid via bank transfer, in accordance with the instructions of Depozitarul Central, into the accounts of the Participants on the payment date, without the need to submit any additional documents.

Non-resident shareholders who hold accounts with a Participant and who request the application of the more favorable provisions of the Double Taxation Avoidance Treaty concluded between Romania and their country of tax residence must submit a valid tax residency certificate for the year in which the dividend payment is made, in original or legalized copy issued by an authorized entity in Romania, accompanied by an original authorized translation into Romanian.

Shareholders who fail to submit their tax residency certificates by 08.06.2026, will receive dividends taxed in accordance with the rate provided by the legislation in force (Law no. 227/2015 on the Fiscal Code, as subsequently amended and supplemented).

Shareholders who hold accounts with PARTICIPANTS cannot collect dividends in cash or via bank transfer into other accounts.

2. For individual/legal entity/other entity shareholders not represented by a Participant (broker/custodian bank) who request payment via transfer into a bank account from Depozitarul Central

Shareholders not represented by a participant may request Depozitarul Central to pay dividends into a bank account based on the IBAN Code Collection Form sent by mail to the address: Depozitarul Central SA – headquartered in **Bucharest, Sector 1, 71 Buzesti Street, 1st floor, postal code 011013, Romania**, or submitted to the headquarters of Depozitarul Central. The declared bank account is also valid for future dividend payments. The shareholder shall communicate to Depozitarul Central any modification of the information related to the bank account.

- 2.1. Individual shareholders (personally or through a legal or conventional representative) shall submit to Depozitarul Central the IBAN code collection form, specifying the bank and the account (IBAN code) opened in the name of the Shareholder (the template is available on the website of Depozitarul Central - www.depozitarulcentral.ro), accompanied by:
 - a copy of a valid identity document in which the personal numerical code (CNP) is legible – certified by the holder as a "true copy of the original";
 - a bank statement or a document issued by the bank (signed and, as the case may be, stamped) confirming the existence of the account in the name of the Shareholder, specifying the IBAN code, in original;
 - a copy of the documents certifying the capacity of the signatory as a legal or conventional representative, if applicable – certified by the holder as a "true copy of the original";
 - a copy of the proof of payment for the IBAN code collection fee.
- 2.2. Legal entity shareholders (through a legal or conventional representative) shall submit to Depozitarul Central the IBAN code collection form specifying the

bank and the account (IBAN code) opened in the name of the Shareholder (the template is available on the website of Depozitarul Central www.depozitarulcentral.ro), accompanied by:

- a copy of the registration certificate – certified by the holder as a "true copy of the original";
- a copy of the document certifying the capacity of legal representative of the company (valid certificate of status issued by the trade registry/equivalent entity – for foreign entities) – certified by the holder as a "true copy of the original";
- a copy of the documents certifying the capacity of conventional representative of the signatory, if applicable – certified by the holder as a "true copy of the original";
- a bank statement or a document issued by the bank (signed and, as the case may be, stamped) confirming the existence of the account in the name of the Shareholder - legal entity, specifying the IBAN code, in original;
- a copy of the proof of payment for the IBAN code collection fee.

Documents submitted in a foreign language must be accompanied by a legalized Romanian translation, and if they are issued by a foreign authority, they must be apostilled or superlegalized, as applicable.

- 2.3. Depozitarul Central verifies the documentation transmitted by the Financial Instrument Holders in accordance with points 2.1 and 2.2, and if the documentation is incomplete, requests its completion.
- 2.4. If payment via bank transfer on the Payment Date is desired, the IBAN code collection forms must be received by Depozitarul Central at least 4 days prior to the Payment Date.

3. For individual/legal entity/other entity shareholders not represented by a Participant, who hold current accounts opened and registered with Depozitarul Central.

For individual or legal entity shareholders who have not opted for the payment of dividends into another account by 15.06.2026, the dividends will be automatically transferred, on the payment date, into the valid bank accounts (IBAN) registered with Depozitarul Central.

4. For individual and legal entity shareholders who do not fall into any of the situations listed above.

4.1. The payment of dividends in cash at BCR - Banca Comercială Română branches shall be made as follows:

- In the case of resident individuals presenting themselves personally at the cash desk, the payment of the amounts is made based on the identity document containing the personal numerical code (C.N.P.).
- In the case of non-resident individuals presenting themselves personally at the cash desk, the payment of the amounts is made based on the passport.
- In the case of individual shareholders under the age of 14 not represented by a Participant, the payment of dividends is made through the minor's legal guardian/parent, based on the following documents:
 - the birth certificate of the shareholder, which must contain the personal numerical code (CNP),
 - a photocopy certified for conformity with the original,
 - the legal act establishing the guardianship, in the case of a legal guardian who is not one of the parents,
 - a photocopy certified for conformity with the original and the identity

- document of the legal guardian/parent,
 - a photocopy certified for conformity with the original of the legal guardian/curator;
- In the case of individuals under curatorship, the payment of amounts is made through the curator of the respective person, based on the following documents:
 - the identity document of the Holders not represented by a Participant, which must contain the C.N.P. + 1 photocopy certified for conformity with the original (the photocopy shall be retained),
 - the legal act establishing the curatorship + 1 photocopy certified for conformity with the original (the photocopy shall be retained)
 - the identity document of the curator + 1 photocopy certified for conformity with the original (the photocopy shall be retained).
- In the case of individuals who do not present themselves personally at the cash desk but mandate another person to this effect, the payment of amounts is made to the proxy of the respective person, based on the following documents:
 - a special power of attorney authenticated by a notary public, which includes the empowerment to collect the amounts, issued no more than 3 years prior to the date on which the payment is made, except where the power of attorney has a validity period greater than 3 years and is valid on the date the payment is made + 1 photocopy certified for conformity with the original (the photocopy shall be retained)
 - the identity document of the proxy + 1 photocopy certified for conformity with the original (the photocopy shall be retained).
- Documents submitted in a foreign language must be accompanied by a legalized Romanian translation, and if they are issued by a foreign authority, they must be apostilled or superlegalized, as applicable.

Payment of amounts at the cash desk shall not be made in the following cases:

- to shareholders whose C.N.P./ID in the documents presented at the cash desk does not match the one communicated by Depozitarul Central, in which case holders not represented by a Participant shall address Depozitarul Central.
- to the heirs of deceased holders not represented by a Participant registered in the File, in which case holders not represented by a Participant shall address Depozitarul Central.

Payments to legal entity shareholders shall be made exclusively via bank transfer.

Cash payments shall be made within the limits of the amounts established by the applicable legislation.

4.2. The payment of dividends at BCR- Banca Comercială Română branches via transfer is made as follows:

Individual shareholders, personally or through a legal or conventional representative, based on the documents mentioned in the previous point, to which they shall annex the payment via transfer form and a bank statement certified by the bank where the transfer of dividends is requested. The statement must certify that the shareholder is the holder of the account into which the transfer is requested.

Legal entity/other entity shareholders through a legal or conventional representative, based on:

- a payment via bank transfer form, signed and, as the case may be, stamped;

- registration certificate;
- the articles of incorporation/valid certificate of status evidencing the capacity of legal representative of the person signing the request, in certified copy or in original.
- a bank statement certified by the bank where the transfer of dividends is requested, which certifies that the shareholder is the holder of the account into which the transfer is requested.

Non-resident shareholders who choose one of the payment methods provided under points 2, 3, and 4 and who wish to apply the more favorable provisions of the Double Taxation Avoidance Treaty concluded between Romania and their country of tax residence, may submit the Tax Residency Certificate for the year in which the dividend payment occurs, within its validity period, in original or in legalized copy issued by an authorized entity in Romania, accompanied by an original authorized Romanian translation, to the headquarters of Oil Terminal S.A. in Constanța, 2 Caraiman Street, Constanța County, postal code 900117, Romania, to the attention of the Shareholding-Communication Department or via e-mail, with an embedded extended electronic signature pursuant to Law no. 455/2001 on electronic signature, to the e-mail address actionariat@oil-terminal.com, dividende@oil-terminal.com, until 08.06.2026.

In the event that the shareholder does not submit the tax residency certificate, the withheld tax shall be calculated by applying the rate provided by Law 227/2015 on the Fiscal Code, as subsequently amended and supplemented. Shareholders who have not requested the payment of dividends may transmit the tax residency certificates to the headquarters of Oil Terminal S.A. Constanța, until **08.06.2026** in order to apply the more favorable provisions of the Double Taxation Avoidance Treaty concluded between Romania and their country of tax residence.

Co-owned shares (joint accounts)

In the case of shares held in co-ownership by two or more holders, the payment of dividends shall be made as follows:

- In the case of cash payments, payments shall be made provided that all co-owners present themselves at the cash desk of BCR – Banca Comercială Română, personally or through a legal and/or conventional representative, and present the documents provided for cash payments.
- In the case of payments to shareholders who have opened an account with a participant, the dividends due to the co-owners will be transferred to the Participant whose Clients they are.
- In the event that the co-owners request payment via bank transfer, the dividends due to the co-owners shall be transferred into the account indicated by them to Depozitarul Central.
- In the situation where the co-owners request both the registration by Depozitarul Central of the direct transfer of ownership over the shares as an effect of partition, in accordance with the applicable Legal Regime, as well as the direct payment of dividends to each of the co-owners according to the number of shares acquired in exclusive ownership, Depozitarul Central will block the initial dividend payment and will inform the company Oil Terminal regarding the registration of the respective ownership transfer and the number of shares acquired in exclusive ownership by each of the co-owners. Oil Terminal will calculate the amounts corresponding to each former co-owner and will transmit to Depozitarul Central the file containing the information for the payment of the amounts to each of them.

In the case of deceased shareholders, the dividends are to be paid at the request of the successors via transfer or in cash. Prior to this, the heirs must request Depozitarul Central to register both the transfer of shares in the Company's Shareholders' Register (to the successors) as an effect of inheritance, and the direct payment of dividends to each of the heirs, according to the number of shares acquired. Following the request of the heirs, Depozitarul Central will block the initial dividend payment and will inform the Company Oil Terminal regarding the registration of the transfer of ownership, the identity of the heir/heirs, and the number of financial instruments acquired in ownership by him/them. Oil Terminal will calculate the amounts corresponding to each heir and will transmit to Depozitarul Central the file containing the information for the payment of the amounts to each of them.

Shareholders are requested to take the necessary steps to update their personal identification data with Depozitarul Central S.A., because in the event that payment is requested based on identification documents that do not correspond to the data existing in the register held by Depozitarul Central S.A., the payment cannot be processed.

Resident shareholders, individuals and legal entities, must be registered with Depozitarul Central S.A. with an identity card issued in Romania containing a Personal Numerical Code (CNP), respectively with a document certifying the Tax Registration Code assigned by the tax authority in Romania.

Non-resident shareholders must be registered with Depozitarul Central S.A. with identification documents containing the Tax Registration Number for individuals or with documents certifying the Tax Registration Code for legal entities, assigned by the tax authority in Romania. The Tax Registration Number for individuals and the Tax Registration Code for legal entities are obtained in accordance with the provisions of *Law no. 207/2015 on the Fiscal Procedure Code* and the *Order of the National Agency for Fiscal Administration no. 1699/2021 for the approval of the tax registration forms for taxpayers and the types of tax obligations that form the tax profile*. At the same time, non-resident shareholders have the obligation to register with Depozitarul Central S.A. with their full and correct address from their declared country of residence.

Additional information regarding the dividend payment procedure may be requested from Depozitarul Central S.A. at the e-mail address dividende@depozitarulcentral.ro, telephone number: +40 21.408.58.00.

Please access the website of Oil Terminal S.A. <https://oil-terminal.com/> *Investor Relations* Section – *Dividends – 2025* and/or access directly <https://relatia.oil-terminal.com/dividende-2025/>. Additional information may be requested via e-mail office@oil-terminal.com; actionariat@oil-terminal.com; or at the telephone number +40 241 702600.

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