

TO: BUCHAREST STOCK EXCHANGE  
FINANCIAL SUPERVISORY AUTHORITY  
Financial Instruments and Investments Sector

Current Report according to: Law 24/2017, FSA Regulation 5/2018  
Report date: May 13, 2022  
Regulated market on which the issued securities are traded:  
*Bucharest Stock Exchange, Premium Category*

## Announcement on the payment of EVERGENT Investments dividends for 2021

EVERGENT Investments SA announces the shareholders that the Company will start paying the dividends for the year 2021, in compliance with the Resolution 4 of the Ordinary General Meeting of Shareholders held on April 28, 2022, as follows:

- i. the gross dividend per share is RON 0.065 of which the dividend tax will be withheld in the quotas stipulated by the legislation in force at the date of the payment, namely 5%; except as provided in section D;
- ii. the dividends are to be paid to the shareholders starting with June 10, 2022 – Payment Date
- iii. the costs related to the payment shall be paid from the net dividend;
- iv. the shareholders entitled to receive the dividends allocated from the net result achieved in the financial year 2021 - are those being registered in the consolidated register of shareholders as of May 18, 2022 – Registration Date, May 17, 2022 – Ex-Date;
- v. in case of deceased shareholders, the dividends are to be paid at the request of one of the heirs only after Depozitarul Central transfers the shares on the heirs' name, according to the procedure described in section C.
- vi. the uncollected dividends for the financial years 2018, 2019 and 2020 will continue to be paid together with the dividend for 2021. In compliance with the Ordinary General Meeting of Shareholders Resolution no. 8 of April 28, 2022, the dividends for 2018 can still be collected until July 30, 2022. Starting with July 31, 2022, the dividends related to 2018 that were not collected until July 30, 2022, will no longer be paid as a result of the fulfillment of the legal limitation period.

The payment of the dividends is made in compliance with the provisions of article 87 of Law 24/2017, republished, on issuers of instruments and market operations and of the articles 177 – 178 of the FSA Regulation 5/2018, through the Depozitarul Central, as follows:

1. In case of a shareholder who has opened a securities account at an intermediary 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 case of a shareholder who has not opened a securities account with a participant, the payment of the dividends shall be made in cash by Depozitarul Central through Banca Transilvania, which is the paying agent appointed by EVERGENT Investments. For legal entities the payment is made on request by bank transfer. Details in Section B.



**A. Payments to shareholders from Section 2 of Depozitarul Central – highlighted in point 1**  
For individuals and corporate shareholders registered on May 19, 2021 and who have opened a securities account with a participant, the dividends will be paid by bank transfer on the Payment Date, June 11, 2021 without any additional documents.

**B. Payments to shareholders from Section 1 of Depozitarul Central - highlighted in point 2**

**B1. Cash payments at Banca Transilvania counters for individual shareholders:**

For individual shareholders, the dividends payment will be made in cash at Banca Transilvania counters across the country in the working hours of the banking units, starting with June 10, 2021, as follows:

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

The documents presented in a foreign language shall be accompanied by a certified translation into Romanian, and if issued by a foreign authority these must be apostilled or superlegalized, as appropriate.

**B2. Payments by bank transfer for individual and corporate shareholders (*only in accounts opened in RON at a bank from Romania*):**

Payments are made by Depozitarul Central, based on the [IBAN Code Collection Form](#) and the procedure posted on the website [www.depozitarulcentral.ro](http://www.depozitarulcentral.ro), [www.rocclar.ro](http://www.rocclar.ro).

**C. Dividends due to deceased shareholders**

Dividends due to deceased shareholders will be paid only after the 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 payment of dividends can be made on behalf of the requesting heir, either in his bank account or at the counter of Banca



Transilvania, based on the [application form](#) posted on the website [www.evergent.ro](http://www.evergent.ro) and the documents mentioned in the form, as the case may be.

#### D. Clarifications on the application of other tax rates

D.1. To apply the more favorable provisions of the Double Taxation Conventions concluded between Romania and the shareholders' residence country, they shall submit to EVERGENT Investments by May 25, 2022, the following:

- application in original of the most favorable provisions of the Double Taxation Conventions, accompanied by
- tax residency certificate for the year in which the payment of dividends (2022) occurs, in the validity term, in original or certified copy, apostilled/superlegalized, if necessary, accompanied by a certified translation into Romanian, in original and documents containing the contact details required for any clarifications.

In compliance with 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 certificate of tax residency, such as: name, address, tax identification code, specification that it is tax resident in the issuing State and the issuing date of the certificate.

The payment of dividends at the Payment Date of June 10, 2022 by applying the most favorable quota is subject to complete and accurate submission of all documents and possible clarifications requested until May 25, 2022.

In the case of non-resident shareholders who have not submitted by the deadline a valid certificate of tax residence, the payment of dividends will be made retaining the standard quota of dividend tax with withholding tax in force, provided by the Romanian Fiscal Code (i.e. 5% tax on gross value).

In the case of submission the necessary documents to benefit from a more favorable tax rate by the shareholders, after May 25, 2022, EVERGENT Investments will pay the shareholder the tax difference, only after the Romanian tax authorities will reimburse these amounts.

Payment requests submitted after the Payment Date will be processed within a maximum of 10 working days after the receipt of the complete and accurate documentation and any requested clarifications.

D.2. The payment of dividends will be made at the gross value with zero tax for the following:

- a) resident shareholders - privately managed pension funds, optional pension funds and non-incorporated UCITS, established according to the relevant legislation;
- b) non-resident shareholders - pension funds, as defined in the legislation of the Member State of the European Union or in one of the states of the European Economic Area, provided that there is a legal instrument under which to exchange information;
- c) Shareholders - public administration bodies that exercise, by law, the rights and obligations deriving from the quality of shareholder of the state / administrative-territorial unit.



For the shareholders referred to in point D.2., letter a), the Participants or Management Companies shall send until *May 25, 2022* the application for the payment of the gross dividends, signed by the legal representative or the person authorized to represent the Fund, containing the following information:

- fund type: pension or investment, closed or open;
- statement of the legal representative for being non-incorporated, as the case may be;
- fund identification data as registered in EVERGENT Investments shareholder register at Depozitarul Central, namely: sole registration code, full name of the fund
- ISIN code/FSA registration number.

For the shareholders referred to in point D.2., letter b), in addition to the documents provided in point D.2, letter a), the following documents shall be submitted:

- official documents (registration certificate, memorandum of association, other equivalent documents, etc.) issued by the competent regulatory authority of the home Member State, showing that the respective funds are constituted and authorized as pension funds, in legalized copy, accompanied by a certified translation into Romanian.
- tax residence certificate for the year in which the payment of dividends takes place (2022), within the validity period, in original or legalized copy, apostilled / superlegalized, if applicable, accompanied by the authorized translation into Romanian, in original and additional documents containing contact details necessary for possible clarifications.

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

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

- Depozitarul Central [www.depozitarulcentral.ro](http://www.depozitarulcentral.ro), [www.roclear.ro](http://www.roclear.ro), 34 – 36 Carol I Boulevard, sector 2, phone 021-408 5874, e-mail: [dividende@depozitarulcentral.ro](mailto:dividende@depozitarulcentral.ro);
- EVERGENT Investments: phone 0787-869312; 0234-576 740 (interior 313-314), fax 0234/576491; e-mail: [actionariat@evergent.ro](mailto:actionariat@evergent.ro).

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