

May 12, 2026

Notice

Procedure for the distribution of dividends to the shareholders of Teraplast SA, following the Decision no. 1 of 29 April 2026 of the Ordinary General Meeting of Shareholders.

TeraPlast SA will initiate the dividend payment process to the shareholders of Teraplast SA following the Decision no. 1 of 29 April 2026 of the Ordinary General Meeting of Shareholders, through the Central Depository (Depozitarul Central SA) and the paying agent **Banca Transilvania (BT)**, starting **5 June 2026**.

According to the Decision no. 1 of 29 April 2026 of the Ordinary General Meeting of Shareholders, the distribution of dividends in the amount of **RON 5,102,544.78** was approved, **the Gross Dividend per Share being RON 0.0017**.

Dividends will be paid as from **5 June 2026 - Payment Date**, both for payments by bank transfer and for cash payments, to shareholders registered in the Teraplast S.A. Shareholder Register **on 18 May 2026 - Record Date. Ex date is 15 May 2026**.

Dividend tax will be calculated and withheld by Teraplast SA from the gross dividend in accordance with applicable legal provisions, where the case may be.

Fees for the payment of dividends in cash or by bank transfer will be borne by Teraplast SA.

Any modification of data in the shareholder register (changes of name, address, identity data, etc.) shall be carried out only by the Depozitarul Central S.A., with registered office in Bucharest, at 4-8 Nicolae Titulescu Road, America House Building, 1st floor, East Wing, Sector 1, at the request of the shareholder/entitled person.

The fees for the modification of personal data in the Teraplast Shareholder Register kept by the Depozitarul Central SA or for the IBAN code collection form are charged to the holders of financial instruments.

How dividends are paid:

I. Payments by bank transfer

As of the date of this notice, **shareholders, whether individuals, legal entities or other entities not represented by the Participant (broker/custodian bank) wishing to pay dividends by bank transfer** may request and submit to the Depozitarul Central S.A. the documents required. Payment of dividends will be made by the Central Depository **by bank transfer as from 5 June 2026**, after receipt and verification of documentation, as follows:

1. Individual Shareholders, in person or through a legal or conventional representative, shall submit to the Central Depository the IBAN code collection form, specifying the bank and the account (IBAN code) opened in the name of the Shareholder (the model is available on the Central Depository's website - www.depozitarulcentral.ro), accompanied by:

- a copy of a valid identity card in which the personal identification code is legible - certified by the holder as a "true copy of the original";
- an account statement or a document issued by the bank (signed and, where applicable, stamped) confirming the existence of the account in the name of the Shareholder, specifying the IBAN code, in original;
- a copy of the documents proving that the signatory of the application is a legal or conventional representative, if applicable – certified by the holder as a "true copy of the original";
- proof of payment for IBAN code collection fee copy

2. Shareholders who are legal entities, through their legal or conventional representative, shall submit to the Central Depository the IBAN code collection form specifying the bank and the account (IBAN code) opened in the name of the Shareholder (the model is available on the Central Depository's website 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 proving the capacity as legal representative of the company (certificate issued by the Trade Register/equivalent entity – for foreign entities) - certified by the holder as being a "true copy of the original";
- copies of the documents proving that the signatory of the application is the conventional representative, if applicable – certified by the holder as "true copy of the original";
- account statement or a document issued by the bank (signed and stamped) confirming the existence of the account in the name of the legal entity Shareholder, specifying the IBAN code, in original;
- proof of payment for IBAN code collection fee copy

3. At the request of the individual customer present in the Banca Transilvania branch, the payment of dividends may also be made by bank transfer.

Documents submitted in a foreign language must be accompanied by a certified translation into Romanian and if issued by a foreign authority they must bear an Apostille or supralegalisation, as the case may be.

If payment by transfer is desired on the Payment Date 5 June 2026, IBAN code collection forms must be received by the Central Depository at least 4 days prior to the Payment Date.

IBAN code collection forms should be sent to: Depozitarul Central SA - Bucuresti, Soseaua Nicolae Titulescu, nr. 4-8, Cladirea America House, etajul 1, Aripa de Est, Sector 1/ Bucharest, 4-8 Nicolae Titulescu Road, America House Building, 1st floor, East Wing, Sector 1 or by e-mail at: dividende@depozitarulcentral.ro.

All the above requests will include the email and telephone number where shareholders or their intermediaries/representatives, accordingly, can be reached in case of clarification.

II. Cash payments

For individual shareholders who are not represented by a Participant (Custodian Banks or Brokers, participants in the Central Depository's clearing-delivery and settlement system and register), who do not request and/or do not submit the necessary documents for payment by bank transfer, the **payment of dividends may be made in cash, at the desks of Banca Transilvania branches throughout the country**, through Depozitarul Central S.A., **starting from 5 June 2026 (payment date)**.

Individual shareholders will be able to present themselves at Banca Transilvania desks in the country, during their opening hours.

Dividends may be collected by the shareholders personally or through their legal or conventional representative as follows:

1. Any payment made at bank desks will be confirmed by the signature of the person who actually collects the money, on the receipt for such payment.
2. In the case of **Shareholders not represented by a Participant, resident individuals who present themselves in person at the desk**, the payment of the monies shall be made on the basis of the identity card bearing the personal identification code (C.N.P.). Shareholders not represented by the Participant in the Record will be identified on the basis of the information found in the field reserved for the C.N.P..
3. In the case of **Shareholders who are not represented by a Participant, non-resident individuals who will present themselves in person at the desk**, the payment of the monies shall be made on the basis of the passport, the series and number of which must correspond to those in the Record.

4. In the case of **Shareholders not represented by a Participant, individuals under 14 years of age**, the payment of the monies shall be made to the legal representative - the guardian/parent of the minor, on the basis of the following documents: Birth Certificate of the Shareholders not represented by the Participant who must have their C.N.P. registered + 1 photocopy certified to be a true copy of the original (photocopy to be retained), the legal document establishing guardianship in the case of a guardian who is not a parent + 1 photocopy certified to be a true copy of the original (photocopy to be retained) and the identity document of the guardian/parent + 1 photocopy certified to be a true copy of the original (photocopy to be retained).

5. In the case of **Shareholders not represented by a Participant who are natural persons under trusteeship**, the payment of the monies shall be made through the trustee of that person, on the basis of the following documents: the identity card of the Shareholders not represented by the Participant, who must have their C.N.P. registered + 1 photocopy certified as a true copy of the original (photocopy to be retained), the legal deed establishing the trusteeship + 1 photocopy certified as a true copy of the original (photocopy to be retained) and the identity document of the trustee + 1 photocopy certified to be a true copy of the original (photocopy to be retained).

6. In the case of **Shareholders not represented by a Participant, individuals who do not present themselves personally at the desk but authorise another person to do so**, the payment of the monies shall be made to such agent, on the basis of the following documents: notarised special power of attorney containing the power to withdraw the monies issued no more than 3 years prior to the date on which the payment is made, unless the power of attorney is valid for more than 3 years and is valid on the date on which the payment is made + 1 photocopy certified as a true copy of the original (photocopy to be retained) and the identity card of the agent + 1 photocopy certified as a true copy of the original (photocopy to be retained).

7. Documents submitted in a foreign language must be accompanied by a certified translation into Romanian, and if issued by a foreign authority, they must bear an Apostille or supralegalisation, as the case may be.

Exceptional situations

No Monies shall be paid at the desk in the following cases:

- a) to Shareholders not represented by a Participant whose C.N.P. in the papers presented at the desk does not match the one listed in the Record, who will be directed to the Central Depository.
- b) to heirs of deceased Shareholders listed in the Record, not represented by a Participant. They will be directed to the Central Depository.
- c) In any other exceptional situation that does not fall within the situations provided for in this Procedure, in which case Shareholders not represented by a Participant shall enquire at the Central Depository.

d) Amounts exceeding RON 10,000 (according to Law no. 70/2015) can be paid by bank transfer, according to the above provisions.

At the request of the individual customer present in the Banca Transilvania branch, the payment of dividends may also be made by bank transfer.

III. Through Participants (Custodian Banks or Brokers):

Individuals and legal entities/other entities having an account opened with the Participant (intermediary participating in the Central Depository's clearing and settlement system and register):

Shareholders, whether natural persons, legal entities or other entities, who on the record date hold shares recorded in Section II of Teraplast S.A. Shareholder Register will receive the net dividends through the Central Depository in the Participants' accounts opened with the settlement banks, on the payment date of 5 June 2026.

Investment funds without legal personality. Non withholding tax on dividends by reference to the provisions of Art. 43 of the Tax Code to shareholders of investment funds without legal personality, categorised as such according to the regulations on the Romanian capital market, is subject to receipt by Teraplast SA (by e-mail, at secretariatCA@teraplast.ro or at the Company`s headquarters: Sat Saratel, Com Sieu-Magherus, Calea Teraplast, nr.1, Bistrita-Nasaud County, to the attention of the Financial Department) until 21 May 2026, of copies of the Fund's official incorporation and authorization documents, which must clearly indicate that the Fund does not have legal personality.

In the case of those investment funds, represented by a Participant, Teraplast SA will withhold the dividend tax from the gross dividend at the standard rate in force provided by the Tax Code if they have not submitted the above-mentioned documents relating to investment funds without legal personality and any clarifications requested by 21 May 2026.

IV. Special situations

1. In the case of deceased shareholders, dividends are to be paid at the request of the successors/heirs by bank transfer or in cash only after the heirs have previously requested the Central Depository to do so and the registration of the transfer of shares to the successor(s) as an effect of estate settlement has been made and Teraplast S.A. will recalculate the dividends due to them.

2. Co-owned shares. In the case of shares held in co-ownership, dividends will be paid according to the following particularities:

- In the case of payments by bank transfer, the dividends due to the co-owners shall be transferred to the account indicated by all co-owners on the basis of a joint request addressed to the Depozitarul Central S.A.
- In the case of cash payments, payments will be made in cash provided that all co-owners present themselves at the Banca Transilvania unit, in person or through a legal and/or conventional representative, and submit the documents mentioned above for cash payments.
- In the case of payments to those who have an account with the Participant, the dividends due to the co-owners will be transferred to the Participant whose customers they are.
- If the co-owners request both the registration by the Central Depository of the direct transfer of ownership of the financial instruments as a result of getting out of the undivided ownership, in accordance with the applicable Legal Regime, and the direct payment to each of the co-owners according to the number of instruments acquired in sole ownership, the Central Depository will block the payment of dividends, the payment being made to each former co-owner in accordance with this procedure.

Non-resident individual/legal entity shareholders shall submit the documents required for the payment of dividends as specified above and additionally the certificate of tax residency issued by the competent authority of their state of residence, in accordance with the updated Law no. 571/2003 and the methodological norms for the application of the law, for the application of the double taxation avoidance agreements with regard to taxes on income and capital and for the application of the provisions on the common tax regime for shareholders residing in an EU and EFTA member country. If the shareholder does not present the tax residence certificate, the withholding tax will be calculated at the rate applicable to resident shareholders. The tax residence certificate for the year in which the payment of dividends takes place, valid, in original or certified copy, bearing an Apostille/supralegalisation, if applicable, accompanied by a certified translation, as well as contact details (e-mail address and telephone number) for any clarifications on the residence certificates shall be sent to the registered office of Teraplast S.A., located at Sat Saratel, Com. Sieu-Magherus, Calea Teraplast, nr. 1, Bistrita-Nasaud County for the attention of the Finance Department no later than 21 May 2026.

For further information please contact us at

e-mail investor.relations@teraplast.ro or tel. +40 741 270 439 - contact person: Alexandra Herişanu.