

RELEASE ON PAYMENT OF DIVIDENDS FOR THE FINANCIAL YEAR 2024

According to Resolution no. 6 of the Ordinary General Meeting of the Shareholders dated 29.04.2025, the National Gas Transmission Company Transgaz SA, headquartered in Medias, 1 C.I. Motas Square, Sibiu county, **notifies that the dividends for financial year 2024, will be paid-out** by Depozitarul Central SA and **BANCA TRANSILVANIA** – the assigned payment agent, **as of 16 July 2025 (the payment date)** for the shareholders registered at **the registration date 25 June 2025**. The `ex- date` set by the Ordinary General Meeting of the Shareholders is 24.06.2025.

The gross dividend for the financial year 2024 is 1.08 lei/ share and the tax on dividend will be withheld at source and paid up to the state budget according to the shares under the applicable laws. According to the current Tax Code, the standard tax rate applied to the 2024 financial year dividends is 10% of the gross amount of the dividends. If the non-resident shareholders prove that they can benefit from a more favorable tax rate, the tax deductions will be applied according to the conventions for the avoidance of double taxation concluded by the Romanian State in this regard.

Also, according to the provisions of Article 43 para. (5) of the Tax Code, with subsequent amendments and additions, dividends distributed/paid to privately administered pension funds and/or voluntary pension funds are subject to taxation at a rate of 10% on the gross dividend.

The payment of net dividends due to the shareholders of Transgaz is subject to the general prescription provisions of the laws, being prescriptible in 3 (three) years from the payment date. The 2024 dividends pay-out period is **16 July 2025 - 30 July 2028, i.e. the last payment date**.

Please note that the payment of net dividends will be made in lei and the tariffs related to Depozitarul Central SA and the fees of Banca Transilvania related to their payment will be borne by Transgaz SA.

METHODS OF PAYMENT:

1. through **Participants (Trustee Banks or Brokers)** for the shareholders natural and legal persons with holdings in the participants' account (section S2 of DC).
2. through **Depozitarul Central (DC)** – for the shareholders natural and legal persons with holdings in individual accounts (section S1 of DC) who have an IBAN account registered with Depozitarul Central.
3. through **Banca Transilvania, the payment agent** appointed by Transgaz for the shareholders natural persons not having an account opened with a Participant, or an IBAN account registered with Depozitarul Central.

PAYMENT PROCEDURES:

1. Through Participants (Trustee Banks or Brokers) for the shareholders natural and legal persons with holdings in the participants' account (section S2 of DC):

For the shareholders (natural persons, legal persons or other entities) who at the registration date of 25.06.2025, own shares registered in Section II of Transgaz' Shareholders Register the relevant amounts shall be automatically paid-up by bank transfer, through Depozitarul Central, to the Participants' accounts, at the payment date, without the need to provide additional documents.

Investment funds without legal personality - to benefit from the applicable laws, the Participants/the Investment Management Companies which have in the portfolio clients with investment funds without legal personality will send **until 04.07.2025** the following documents:

- Declaration signed by the legal representative/ person authorized to represent the investment fund comprising at least the following information:
 - the fund does not have a stand-alone organization or own patrimony;
 - the fund does not have legal personality;
 - the fund identification data as recorded in the Transgaz' Shareholders Register;
 - the full name of the open/closed investment fund;
 - the registration number in the Register of Financial Instruments and Investments.
- A valid copy of the identity document of the legal representative/person authorized to represent the investment fund;
- A copy of the relevant document showing the quality of the person signing the declaration of legal representative / person authorized to represent the investment fund;
- A copy of the certificate issued by the Financial Supervisory Authority (ASF).

The documents referred to at point 1.1. may be sent by e-mail to relatii.investitori@transgaz.ro or by mail at the headquarters of Transgaz, 1 C.I. Motaş Square, 551130, Medias, Sibiu, mentioning *`Attn. of the Investor Relations Department`*

The non-resident shareholders having an account opened with the Participant (Trustee Bank or Broker) and intending to benefit from the more favourable conditions under the Convention for the avoidance of double taxation between Romania and their relevant country of residence, according to Law no. 227/2015 on the Tax Code shall submit the valid Tax Residence Certificate for the year in which the dividends are paid, in original or as a certified copy, apostilled/supralegalized, as appropriate, and accompanied by a certified translation in Romanian, as well as the contact details for clarifications regarding the tax residence certificates, at SNTGN Transgaz SA Mediaş, 1 C.I. Motaş Square, 551130, Mediaş, Sibiu County:

- **by 04 July 2025**, in which case the payment of the net dividend calculated with the application of the more favorable tax will be made at the date of payment, that is on 16.07.2025.
- **after the date of payment**, in which case the amount representing the tax difference from the standard rate withheld to the most favorable according to the Double Tax Treaty will be refunded.

Note: The Shareholders having accounts opened with the Participants may not collect the dividends in cash/transfer at the office of Banca Transilvania.

2. Trough Depozitarul Central (DC) - for shareholders natural/legal persons with holdings in individual accounts (section S1 of DC) who have an IBAN account registered with Depozitarul Central.

Depozitarul Central offers all shareholders unrepresented by a Participant the possibility to collect any amount due by bank transfer to a bank account, irrespective of the issuer distributing the amounts. The declared bank account is valid until the receipt of a contrary notification, for future distributions as well. The registration of the IBAN code by Depozitarul Central will be charged according to the price list of Depozitarul Central levied on the holders of financial instruments and borne by each shareholder individually.

Dividend payment will be made by Depozitarul Central by bank transfer as of 16 July 2025, after the receipt and verification of the documentation.

2.1 Shareholders natural persons, personally or through a legal or conventional representative, will present to the Depozitarul Central the IBAN code collection form, which will specify the bank and the account (IBAN code) opened in the shareholder's name (the model is available on the website of Depozitarul Central - www.depozitarulcentral.ro), accompanied by:

- copy of the valid identity document in which the personal numerical code is legible - certified by the holder "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 shareholder, specifying the IBAN code, in original;
- copy of the documents attesting the quality of the signatory of the application of legal or conventional representative, if applicable – certified by the holder as "true copy of the original";
- copy of proof of payment of IBAN code collection fee.

2.2 Shareholders legal persons, by legal or conventional representative, will present to Depozitarul Central the IBAN code collection form which will specify the bank and the account (IBAN code) opened in the shareholder's name (the model is available on the website of Depozitarul Central - www.depozitarulcentral.ro), accompanied by:

- copy of the registration certificate – certified by the holder as "true copy of the original";
- copy of the document attesting the quality of legal representative of the company (certificate issued by the trade register/equivalent entity - for the entities of foreign nationality) – certified by the holder as "true copy of the original";
- copy of the documents attesting the quality of conventional representative of the signatory of the application, 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 holder - legal entity, specifying the IBAN code, in original;
- copy of proof of payment of IBAN code collection fee.

Note: Shareholders who are legal entities cannot withdraw their dividends in cash/wire transfer at the counters of Băncii Transilvania.

The documents submitted in a foreign language shall be accompanied by a certified translation into Romanian and if they are issued by a foreign authority they need to be apostilled or legalized, as appropriate.

The IBAN code collection forms will be sent to: Depozitarul Central SA – București, Șoseaua Nicolae Titulescu nr. 4-8, Clădirea America House, Aripa de Est, etajul 1 or will be submitted directly to Depozitarului Central.

All the above requests will include the email and the telephone number where the shareholders or their intermediaries/representatives can be contacted, as the case may be, if further clarifications are necessary.

The form for collecting the IBAN code and the supporting documents necessary for the payment are available at Depozitarul Central SA at www.roclear.ro/Holders/Service for holders/Dividend payments and other cash payments or via:

https://www.roclear.ro/AppFiles/Detinatori/Formular_colectare_cod_iban.pdf

Note: Form for collecting the IBAN code and the supporting documents must be sent once to Depozitarul Central and will be used for the distribution of any amounts due to the shareholder concerned from his/her relationship with the issuers for which Depozitarul Central provides registry services/distribution services related to these amounts. The shareholder will communicate to Depozitarul Central any changes of the information related to the bank account.

3. Through BANCA TRANSILVANIA, payment agent assigned by TRANSGAZ for shareholders natural persons who do not hold an account with a Participant, or an IBAN account registered with Depozitarul Central.

For the shareholders natural persons, the payment of dividends can be made in cash/transfer at any Banca Transilvania unit as of 16 July 2025.

The payment agent – Banca Transilvania will be able to make cash payments within the amounts set out in the applicable legislation (according to Law no. 70/2015, in force as of 8 May 2015, the amounts released to beneficiaries are subject to a daily cap of 10,000 lei / day).

The dividends may be collected by shareholders natural persons either in person or by legal or conventional representative as follows:

- **For the resident natural persons who come at the counter in person** identity card including the personal identification number (C.N.P.).
- **Co-owners (persons who hold shares in common)** - payments to them will be on condition all co-owners are present at the counter, in person or by legal representative and/or conventionally.
- **For non-resident natural persons beneficiaries who come at the counter in person:** passport.
- **For natural persons beneficiaries under the age of 14**, the payment of the amounts due is made to the legal representative - tutor/parent of the minor, based on the following documents:
 - *birth certificate of the Beneficiaries* that must include the personal identification number (C.N.P.) + 1 certified photocopy of the original (photocopy is retained);
 - *the legal document establishing the guardianship* if the tutor is not one of the parents + 1 certified photocopy of the original (photocopy is retained);

- *the ID of the tutor/parent* + 1 certified photocopy of the original (photocopy is retained).
- **Beneficiaries natural persons with trusteeship**, the payment of the amounts due is made by the trustee of that person, based on the following documents:
 - *identity card of the Beneficiaries* including the personal identification number (C.N.P.) + 1 certified photocopy of the original (photocopy is retained);
 - *the legal document establishing the trusteeship* + 1 certified photocopy of the original (photocopy is retained);
 - *the ID of the trustee* + 1 certified photocopy of the original (photocopy is retained).
- **Beneficiaries natural persons who did not come in person at the counter** but mandate another person the payment of the amounts to be distributed is made to the authorized agent of such person, based upon the following documents:
 - *Notarized power of attorney* comprising the empowerment to receive the amounts to be distributed by no more than 3 years preceding the date the payment is made, unless the power of attorney has a validity period of more than 3 years and is valid at the date of actual payment + 1 certified photocopy of the original (photocopy is retained);
 - *The ID of the attorney* + 1 certified photocopy of the original (photocopy is retained).

The documents submitted in a foreign language shall be accompanied by a certified translation into Romanian and if they are issued by a foreign authority they need to be apostilled or legalized, as appropriate.

The non-resident shareholders opting for the payment methods at points 2 and 3 (meaning they do not have an account opened with a Participant):

For the payments made at the payment date, 16 July 2025, in the case of the non-resident shareholders without an account opened with a Participant and wishing to apply the more favorable provisions of the Double Tax Treaty concluded between Romania and their country of residence, according to Law 227/2015 on the Tax Code, the non-resident shall submit the certificate of tax residence for the year in which the dividends are paid, within the validity term, in original or as a certified copy, apostilled/supralegalized, as appropriate, and accompanied by the original certified translation in Romanian, as well as the contact details for clarifications regarding the certificates of fiscal residence, at SNTGN Transgaz SA Mediaş, 1 C.I. Motaş Square, 551130, Mediaş, Sibiu county, until **04 July 2025**.

After the date of 16 July 2025, the non-resident shareholders without an account opened with the Participant and wishing to apply the more favorable provisions of the Double Tax Treaty concluded between Romania and their country of residence, who have not requested the payment of the dividends until the payment date, may submit the certificates of fiscal residence at SNTGN Transgaz SA Mediaş, 1 C.I. Motaş Square, code 551130, Mediaş, Sibiu County, following that the payment amounts be calculated for them. The shareholders must follow the procedures mentioned at 2 and 3.

Exceptional situations for the payment of dividends:

In the case of **deceased shareholders**, the dividends they are entitled to shall be paid at the request of their successors by bank transfer or in cash following the request of such successors to Depozitarul Central and registration of the transfer of the shares to the successor(s) as a

result of the succession and following the updating of the data in the record of the payment agent, after the request of the Depozitarul Central.

For **shareholders having holdings in both sections of Transgaz' Shareholders Register** (section I - holdings in own name, and section II – holdings through the participant) –payment to such shareholders shall be made in direct proportion with the shares held in each section separately (the shares in section I through the payment agent according to point 3 and the shares in section II through the participant according to point 1).

Net dividend payments at counters shall not be performed in the following cases:

- to the shareholders whose C.N.P. registered in the documents provided at the counter is not identical with the C.N.P. in the documents received by the payment agent from Depozitarul Central. Such shareholders shall be directed to Depozitarul Central.
- to the successors of the shareholders, based on the successor certificate. Such shareholders shall be directed to Depozitarul Central. The payments shall be made according to the deceased shareholders section.

Shareholders having a different name or residence from those in the shareholders register are asked to proceed to the updating of their personal identification data, because their absence makes communication between the company and shareholders significantly more difficult. The supporting documents required to update identification data are available on the Depozitarul Central SA website www.rocLEAR.ro/Holders/Service for holders/Changing the account holders identification data for individuals - legal persons or via: <https://www.rocLEAR.ro/Detinatori/DetinatoriModificareDate>. Requests for changes to data can be submitted directly at Depozitarul Central SA or by post at Șoseaua Nicolae Titulescu nr. 4-8, Clădirea America House, Aripa de Est, etajul 1, București, sector 1, cod poștal 011141. Further information can be requested by email: dividende@depozitarulcentral.ro or by phone: +40 21.408.58.00.

For further details on payment of dividends, please contact us at relatii.investitori@transgaz.ro or by phone 0269803217; 0269803216; 0269803258.

**DIRECTOR GENERAL
STERIAN ION**