PROFESSIONAL IMO PARTNERS S.A.

Ziduri Moşi street, no. 23, Veranda Mall commercial centre building, office 3, District 2, Bucharest, Tel: +4021.252.10.77
Trade Registry: J2008017508409, Sole Registration Code: 24599480, Subscribed and paid-in share capital: RON 77,363,547

Supplementary notice regarding the payment of dividends related to financial years prior to 2025 (supplement – special provisions for non-resident shareholders)

PROFESSIONAL IMO PARTNERS S.A. commences the payment of dividends approved by the resolution of the Ordinary General Meeting of Shareholders dated 30.04.2026, from the retained earnings related to financial years prior to the one ended on 31 December 2025, as follows:

Parameter	Value
Gross dividend per share	RON 1.53 / share
Total approved gross dividends	RON 118,366,226.91
Registration Date (Record Date)	20.05.2026
Ex-Date	19.05.2026
Payment Date	05.06.2026

The payment of dividends is made in accordance with the provisions of Article 87 of Law no. 24/2017 on issuers of financial instruments and market operations and of FSA Regulation no. 5/2018, through the Central Depository and the appointed paying agent, as follows:

- In the case of shareholders who have opened a securities account with an intermediary participating in the clearing-settlement system and the register of the Central Depository (hereinafter referred to as the „Participant"), the dividends will be received from the intermediary. Details in Section A.
- In the case of shareholders who have not opened a securities account with an intermediary Participant, the payment of dividends is made through the appointed paying agent, CEC Bank S.A. For natural and legal person shareholders, the payment is made, upon request, by bank transfer. Details in Section B.

A. Payments for shareholders mentioned at point 1 (Section 2 of the Central Depository)

For natural and legal persons registered on 20.05.2026 in the Shareholders' Register, who have opened a securities account with an intermediary participating in the clearing-settlement system, the dividends will be paid by bank transfer into the account opened with the intermediary.

The Payment Date is 05.06.2026. No supplementary documents are required.

NOTE: *All shareholders holding accounts with Participants cannot collect their dividends in cash or request payment by bank transfer, but only through the Participant.*

B. Payments for shareholders mentioned at point 2

B1. Payments at the counters of the paying agent (CEC Bank S.A.) exclusively for natural persons

For natural person shareholders, the payment of dividends is made in cash / by transfer, starting from 05.06.2026, at the counters of CEC Bank S.A. throughout the country, during the working hours of the bank's branches, as follows:

- For resident natural person shareholders who appear in person at the counter, the payment of dividends is made on the basis of the identity document;
- For non-resident natural person shareholders who appear in person at the counter, the payment of dividends is made on the basis of the passport, whose series and number must match those recorded in the Central Depository's records;
- For natural person shareholders represented by guardians or conservators, the payment of dividends is made on the basis of: the shareholder's identity document, the document attesting the capacity as guardian or conservator, and the identity document of the guardian/conservator – presented in original, with a certified photocopy retained at the counter;
- For natural person shareholders who appoint another person, the payment of dividends is made to the representative, on the basis of: the representative's identity document, a special power of attorney authenticated by a notary public (issued no more than 3 years prior to the Payment Date) containing for the shareholder/representative – name, surname, personal numerical code (CNP) and the empowerment to collect the dividends – presented in original, with a certified photocopy retained at the counter.

Documents presented in a foreign language shall be accompanied by a certified translation into Romanian, and if they are issued by a foreign authority, they must be apostilled or super-legalised, as the case may be.

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

The list of CEC Bank branches is available on the CEC Bank website: https://www.cec.ro/sucursale

B2. Payments by bank transfer for natural and legal persons (only accounts opened in RON with a bank in Romania)

Natural and legal person shareholders / other entities who wish to receive the dividends by bank transfer may request the Central Depository to make the payment by bank transfer, based on the IBAN code collection form and the corresponding supporting documents, in accordance with the specific information available on the Central Depository's website: https://www.roclear.ro/Detinatori/DetinatoriDistribuireDividende

C. Special provisions for non-resident shareholders

Non-resident shareholders, who hold an account opened with a Participant, and shareholders who do not hold an account opened with a Participant (i.e. those who choose the payment methods under points 2 and 3), who wish to apply the more favourable provisions of a Convention for the avoidance of double taxation concluded between Romania and their country of residence or, as the case may be, the dividend tax exemption provided by Directive 2011/96/EU, must submit/file, either through the Participant if they hold an account opened with a Participant, or directly, if they do not hold an account opened with a Participant, at the registered office of PROFESSIONAL IMO PARTNERS S.A. at 23 Ziduri Mosi Street, Veranda Mall commercial centre building, office 3, district 2, Bucharest, postal code 021203, to the attention of the Financial-Accounting Department, by 03 June 2026 (inclusive), the necessary documents listed below. For prompt review of the documentation, we recommend, to the extent possible, also sending the scanned documentation to the following e-mail address: office@prodplastimobiliare.ro.

Original documents in electronic format (e.g. tax residency certificates issued electronically by the tax authorities and any supplementary documents issued / signed using a qualified electronic signature based on a qualified certificate in accordance with the law) must be sent in electronic format to the following e-mail address: office@prodplastimobiliare.ro.

Where the supporting documents are issued in a language other than Romanian and/or issued by foreign authorities, they must be submitted apostilled/super-legalised, as the case may be, as well as with certified translation into Romanian.

Non-resident shareholders – natural persons shall send the following documents:

- the tax residency certificate for the year in which the dividends are paid, within its validity period, in original or legalised copy, accompanied by a certified translation into Romanian;
- the Tax Identification Number (NIF) of the non-resident natural person issued by the Romanian tax authorities, only if it has already been issued;
- any other supplementary documents, only if requested following the review of the documents above.

Non-resident shareholders – legal persons shall send the following documents:

- the tax residency certificate for the year in which the dividends are paid, within its validity period, in original or legalised copy, accompanied by a certified translation into Romanian;
- an affidavit signed in handwriting or using a qualified electronic signature based on a qualified certificate in accordance with the law, by the legal representative/person authorised to represent the entity, declaring at least the following: (i) the identification data of the entity in its capacity as shareholder of the Company, namely: the sole identification/registration code, as recorded in the PROFESSIONAL IMO PARTNERS Shareholders' Register kept by the Central Depository, the full name of the entity, the registration number with the competent national authority (e.g. Trade Registry, Central Bank, copy of the Registration Certificate or equivalent translated); (ii) the entity is the beneficial owner of the dividend income obtained from the Company; (iii) the entity is not a fiscally transparent entity and is liable to pay profit tax or any other tax replacing profit tax in its country of fiscal residence; (iv) the dividend income is subject to taxation with profit tax or any other tax replacing profit tax in the country of residence, at the level of the entity which holds the capacity of shareholder of the Company; (v) the entity does not have a legal or contractual obligation to pass on the dividend income as it was received; (vi) the entity is resident for tax purposes exclusively in a particular state within the meaning of the Convention for the avoidance of double taxation concluded between Romania and that state and is not in a case of dual tax residence; (vii) the fact that the entity is entitled to benefit from the more favourable dividend tax rate, as provided by Article 230 of the Romanian Fiscal Code and the Convention for the avoidance of double taxation concluded between Romania and the entity's state of tax residence, as amended by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI), as applicable, for the dividend income received, including, but not limited to, the minimum holding period; (viii) the undertaking of the entity, by a simple affidavit, to unconditionally repay any differences and ancillary amounts related to the dividend tax not withheld or withheld at the reduced rate, upon simple notification by the Company, if any tax authority from the country of the issuer or from the shareholder's country of tax residence has decided so.
- contact details (necessary for any clarifications and supplementary documents requested, depending on the specific nature of the non-resident entity).

Additionally, for non-resident legal entity shareholders resident in a Member State of the European Union which cumulatively meet the conditions provided by Article 229 paragraph (1) letter c) of the Fiscal Code (minimum direct holding of 10% in the share capital of the Company for an uninterrupted period of at least 1 year ending on the date of payment of the dividends) and which wish to apply the full dividend tax exemption provided by Directive 2011/96/EU, the Statement for tax exemption in Romania of dividend payments shall be submitted, in the form provided in Annex no. 16 to the Order of the Minister of Public Finance no. 583/2016 (bilingual Romanian-English form), completed, signed and prepared in 2 (two) original copies, accompanied by the document evidencing the date on which the holding was acquired and the uninterrupted maintenance thereof.

The application of the Convention for the avoidance of double taxation or of the exemption provided by Directive 2011/96/EU, on the Payment Date, is conditional on the receipt by **03 June 2026 (inclusive)** of the complete and correct documents and of any clarifications and supplementary documents requested.

The Company shall not be responsible for the non-application of the more favourable tax treatment mentioned above, in the absence of the submission within the specified timeframe of the documentation and/or the requested clarifications. Thus, in the case of non-resident shareholders, the Company shall withhold the dividend tax from the gross dividend at the standard rate in force as provided by Law no. 227/2015 regarding the Fiscal Code, if they have not submitted the tax residency certificate and any clarifications and supplementary documents requested by 03 June 2026 (inclusive).

After the Payment Date

In the case of submission after 03 June 2026, but no later than **15 December 2026 (inclusive)**, of the tax residency certificate and the other documents together with a request for payment by bank transfer of the net dividends distributed by the Company, the Company shall withhold on the dividend payment date, i.e. on 5 June 2026, the dividend tax, applying the tax rate in force as provided by the Romanian Fiscal Code, and any difference of tax due to the shareholder shall be paid to it subsequently to the submission and verification of the documentation, if such receipt and verifications reveal that it would be entitled to a lower tax rate than the standard one provided by the Romanian Fiscal Code.

The Company reserves the right to request from the shareholder/its representative supplementary documents following the review of the dividend distribution request. The tax residency certificates submitted by Participants after 03 June 2026 for the shareholders they represent may be submitted at the registered office of the Company at 23 Ziduri Mosi Street, Veranda Mall commercial centre building, office 3, district 2, Bucharest, postal code 021203, to the attention of the Financial-Accounting Department. Participants shall mention in the cover letter accompanying the documents mentioned above that they relate to shareholders of the Company and to the dividends distributed in 2026, with the indication of the list of shareholders for whom the tax documents are submitted; the list shall include: the full name of the shareholder (in cases where the name in the Shareholders' Register is different from that mentioned in the tax documents, the reasons/explanations for such differences shall be presented in the „Other observations" column), the shareholder identification code in accordance with the identification code submitted to the Central Depository (i.e. NIN) and the number of shares held on the Registration Date.

D. Dividends due to heirs

The dividends due to heirs shall be paid only after the registration by the Central Depository of the direct transfer of ownership, into individual accounts, as a result of inheritance, based on the heirs' request. The payment of dividends may be made in the name of the requesting heir, either into their bank account or at the counter of CEC Bank S.A., after the receipt from the Central Depository of the transfer of ownership and of the payment request.

E. Additional information

Additional information regarding the dividend payment procedure may be requested from:

- Central Depository S.A.: Bucharest, 71 Buzești Street, 1st floor, space 2, District 1, postal code 011013 | web: www.roclear.ro | tel.: 021 408 58 00 | e-mail: dividende@depozitarulcentral.ro;
- PROFESSIONAL IMO PARTNERS S.A.: 23 Ziduri Mosi Street, Veranda Mall commercial centre building, office 3, district 2, Bucharest | web: www.imopartners.ro | e-mail: office@prodplastimobiliare.ro | tel.: 021.252.10.77

Note: *PROFESSIONAL IMO PARTNERS S.A. applies the provisions of EU Regulation no. 679/2016 regarding the processing of personal data. Changes of personal data in the Shareholders' Register are made exclusively by the Central Depository S.A., at the request of the shareholder or entitled person.*

PROFESSIONAL IMO PARTNERS S.A.

By: Aurora Voiculescu

General Director / Proxy holder OGMS 30.04.2026