



Reg. No 378 /19.06.2025

To,

**BUCHAREST STOCK EXCHANGE S.A.
FINANCIAL SURVEILLANCE AUTHORITY**

CURRENT REPORT

**In compliance with Annex 12 of Rule 5/2018
concerning the issuers and operations with movable values**

Report date	June 19 , 2025
Issuer's name	TRANSILVANIA BROKER DE ASIGURARE S.A.
Address	Bistrita, 13 Calea Moldovei street, Bistrița-Nasaud county
Phone/Fax	0263-235900/ 0263-235910
Fiscal code	19044296
Company number	J 06/674/2006
Signed and paid in capital	500,000 lei
Market where the movables are traded	The market is ruled openly, Main Segment, Standard Category

I. Important events to be reported

- a) *Alterations in the control of the company* – N/A;
- b) *Substantial purchases or sales of assets* - N/A;
- c) *Bankruptcy procedure* - N/A;
- d) *Transactions of the kind mentioned in art. 82 of Act 24/2007-* N/A;
- e) **other events:**

The company TRANSILVANIA BROKER DE ASIGURARE S.A. in its capacity of issuer of financial instruments lets its investors know about the **Payment of dividends that shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. are entitled to for the financial year 2024** and provides the **Payment procedure of dividends. The procedure is valid beginning from June 25 , 2025.**

TRANSILVANIA BROKER DE ASIGURARE S.A. informs that beginning from June 25, 2025, the dividends for the financial year 2024 will be paid to the shareholders as follows:

1. Dividends for the financial year 2024 are to be paid to the shareholders from June 25, 2025 – **payment date** in compliance with the OGSM Decision No.24 of April 28, 2025 ;



2. The gross value/share for the financial year 2024 amounts to 0.6 lei/share; from this amount the legal dividend tax will be deducted at source as valid on the payment date. **The exceptions** are investment funds without legal personality, for which no tax is withheld on dividends, in accordance with the provisions of the Tax Code, and non-residents who have an account opened with a Participant, who expresses their payment option and sends complete documents for benefit from the application of the more favorable provisions of the Convention for the avoidance of double taxation concluded between Romania and their country of residence.
3. The shareholders who are entitled to receive dividends distributed from the net profit of the financial year 2024 are shareholders that are entered in the consolidated register of shareholders on June 04, 2025 – **registration date** in compliance with the OGSM Decision No 24 of April 28, 2025 . The 03 of June 2025 represents the **ex-date** .
4. The dividends shall be paid in compliance with the proper legal provisions and shall be paid by the Depozitarul Central (Central Depository) S.A.; Soc. TRANSILVANIA BROKER DE ASIGURARE S.A assigned the Banca Comercială Română S.A. to be its payment agent;
5. The payment terms of the dividends are presented in the “*Payment procedure of dividends of the vested rights of shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. valid from June 25 , 2025*”, that is the subject of the Annex to this current report;
6. For deceased shareholders dividends shall be paid at the request of the heirs only after the Depozitarul Central S.A. makes the transfer of the shares to the heirs according to the notes of “*Payment procedure of the dividends of the vested rights of shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. valid from June 25, 2025*”;

The “*Payment procedure of the dividends of the vested rights of shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. valid from June 25, 2025*” is available on the website www.transilvaniabroker.ro, *Investors / Events* section.

Further information about the payment procedures of dividends can be requested on the following addresses:

- Depozitarul Central S.A., headquarter: Bucharest 1, 4-8 Nicolae Titulescu, America House Building, East Wing, 1st floor, postal code 011141, Romania; phone 021.408.58.00; e-mail: dividende@depozitarulcentral.ro;
 - **Secondary office (shareholders services)** -71 Buzesti, Bucharest 1, postal code 011013, Romania
- Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. headquarter in Bistrita, 13 Calea Moldovei street, Bistrita-Nasaud county (from Monday to Friday between 9 a.m. and 4 p.m.); phone 0263 235900 or e-mail: investor@transilvaniabroker.ro.

Soc. TRANSILVANIA BROKER DE ASIGURARE S.A.

President of the Board of Directors

Niculae Dan



DIVIDEND PAYMENT PROCEDURE

**to the shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A., valid
from June 25, 2025**

The Board of Directors of TRANSILVANIA BROKER DE ASIGURARE S.A. informs the shareholders of the company that, in accordance with the AGOA Resolution no. 24 adopted on April 28, 2025, respectively the provisions of art. 87 para. (5) of Law no. 24/2017, republished, with subsequent amendments and additions and ASF Regulation no. 5 /2018, as amended,

the payment of dividends for the financial year 2024 will be made through the Central Depository S.A., as follows:

- Starting with **June 25, 2025 - Date of payment** - to the shareholders registered in the Register of Shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. on the **Record Date June 4, 2025**;
- **The amount of the gross dividend/share is 0.6 lei/share**, and the related dividend tax will be withheld at source at the rates provided by law or other specific regulations, on the date of payment. **Exception** are investment funds without legal personality, which will not be withheld dividend tax, in accordance with the provisions of the Tax Code.
- The dividend payment costs will be deducted from the net dividend amount.

The methods and terms of payment of dividends are as follows:

Chapter I. Payment of dividends to shareholders holding accounts with Participants.

For shareholders, individuals, legal entities or other entities, which on the record date hold shares listed in Section II of the Register of Shareholders of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. in the account opened with the Participants (Custodian Banks or SSIF), the dividends will be paid by bank transfer, through the Central Depository S.A., to the accounts of the Participants, on the *Payment Date*, without the need for an express request or the submission of additional documents, if the respective shareholders have not expressed and communicated their **deferred payment option** to the Participant, and the Participant has not communicated it to the Central Depository in the reporting on the *Record Date*.

The Deferred Payment Date is applicable only to non-resident shareholders who have an open account with the Participant and who opt to defer the payment to a date later than *the Payment Date* in order to benefit from the more favorable provisions of the Double Taxation Avoidance Agreements and represents the deadline established by reference to the relevant tax provisions, until which the payment of dividends to shareholders who have exercised this payment option is deferred.

Chapter II. Payment of dividends to shareholders who do not hold accounts with Participants.

A. By bank transfer (in lei, in accounts opened with a Romanian bank)

Starting with June 25, 2025, the individual and legal entity shareholders not represented by the Participant, who wish to pay dividends by bank transfer, may request and submit to the Central Depository S.A. the documents necessary for the payment of dividends, as follows:



1. *Shareholders not represented by the Participant, **individuals**, personally or through a legal or conventional representative*, shall send to the Central Depository S.A. the IBAN code collection form signed holograph, specifying the bank and the account (IBAN code) opened in the name of the Holder of financial instruments, together with :

- copy of the valid identity card in which the personal numeric code is legible - certified by the holder "conform with the original";
- account statement or a document issued by the bank (signed) confirming the existence of the account in the name of the Holder of financial instruments, specifying the IBAN code, in original;
- a copy of the documents attesting the capacity of the signatory of the application as legal or conventional representative, if applicable - certified by the holder "true copy";

2. *Shareholders not represented by the Participant, **legal entities**, through a legal or conventional representative*, shall submit to the Central Depository S.A. the IBAN code collection form signed in holograph and stamped, specifying the bank and the account (IBAN code) opened in the name of the Holder of financial instruments, accompanied by:

- copy of the certificate of registration (CUI) - certified by the legal representative "conform with the original";
- copy of the document attesting the legal representative of the company (certificate issued by the Trade Register / equivalent entity - for foreign entities) - certified by the legal representative "true to the original";
- a copy of the documents proving that the signatory of the application is the signatory's representative, if applicable - certified by the holder "true original";
- account statement or a document issued by the bank (signed) confirming the existence of the account in the name of the account holder - legal entity, specifying the IBAN code, in original.

Comments:

If the submitted documents are written in a foreign language, they must be accompanied by a legalized translation into Romanian, as well as apostilled or supralegalized, as the case may be, for those issued by a foreign authority.

For shareholders who send the requests, together with the required documents, to the Central Depository S.A. at least three working days prior to the *payment date* (June 25, 2025), the payment will be made on the *Payment Date*.

For applications submitted after June 25, 2025 (*Payment Date*), the Central Depository S.A. will process the payment by bank transfer, within three working days from the date of receipt of the application accompanied by complete documentation. Depozitarul Central S.A. will block the payment by cash upon receipt of the complete documentation.

B. Cash payments

For the individual shareholders who are not represented by the Participant and who have not requested payment in a bank account, the payment of dividends will be made in cash, by making available the amounts of money due at the counters of the agencies/branches of BCR S.A. (Banca Comerciala Romana S.A.), throughout the country, through the Central Depository S.A., starting June 25, 2025.

The dividend payment schedule is included in the working schedule of BANCII COMERCIALE ROMANE S.A. units.



Dividends may be collected by the shareholders personally or through a legal or conventional representative:

1. Any payment made over the counter will be confirmed by the signature of the person who actually picks up the money, on the receipt for the payment.
2. In the case of Holders not represented by the Participant, **resident individuals** who present themselves in person at the counter, the payment of the sums of money is made on the basis of the identity card with the personal identification number (CNP). The identification of Holders not represented by the Participant in the records of the Central Depository will be made on the basis of the information found in the field reserved for the personal identification number (CNP).
3. In the case of Holders not represented by the Participant, **non-resident individuals** who will present themselves in person at the counter, the payment of the Money Amounts is made on the basis of the passport whose series and number must correspond to those in the records of the Central Depository S.A..
4. In the case of Holders not represented by the Participant, **individuals under 14 years of age**, the payment of the Sums is made to the legal representative - the guardian/parent of the minor, on the basis of the following documents: the birth certificate of the Holders not represented by the Participant, which must have the C.N.P.-ul + 1 photocopy certified to be a true copy of the original (photocopy to be retained), the legal act establishing guardianship in the case of a guardian who is not one of the parents + 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 Holders not represented by the Participant, who are **individuals with a guardianship**, the payment of the Sums of Money is made through the guardian of that person, on the basis of the following documents: the identity card of the Holders not represented by the Participant, which must have the C.N.P.-ul + 1 photocopy certified as a true copy of the original (photocopy to be retained), the legal deed establishing the guardianship + 1 photocopy certified as a true copy of the original (photocopy to be retained) and the identity document of the guardian + 1 photocopy certified as a true copy of the original (photocopy to be retained).
6. In the case of Holders who are not represented by the Participant, **individuals who do not present themselves personally at the counter, but authorize another person to do so**, the payment of the Money Amounts is made to the authorized person, based on the following documents: notarized special power of attorney including the power of attorney to collect the Sums of Money issued no more than 3 years prior to the date on which the payment is made, unless the power of attorney has a validity term of more than 3 years and is valid on the date on which the payment is made + 1 photocopy certified to be in conformity with the original (photocopy to be retained) and the identity card of the authorized person + 1 photocopy certified to be in conformity with the original (photocopy to be retained).
7. Documents submitted in a foreign language must be accompanied by a legalized translation into Romanian, and if issued by a foreign authority they must be apostilled or supralegalized, as appropriate.
8. For individuals, money over 10.000 lei will be transferred to the bank account.

Chapter III. Non-resident natural/legal persons

Non-resident shareholders who have an account opened with a Participant (Custodian Banks or SSIF), who wish to apply the more favorable provisions of the Double Taxation Avoidance Agreement signed between Romania and their country of residence , in accordance with the updated Law no. 227/2015 (and the methodological norms for the application of Law no. 227/2015 on the Tax Code), are obliged to submit /expedition to the headquarters of Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. **the tax**



residence certificate, in original, issued by the competent authority of the state of residence, for the year in which the payment of dividends takes place, within the term of validity, in original or certified copy, apostilled/suprogalized, if applicable, accompanied by an authorized translation, as well as contact details for any clarifications on the tax residence certificates.

The certificate of tax residence shall be physically submitted to the company's secretariat at the following address: TRANSILVANIA BROKER DE ASIGURARE S.A. - Bistrita, str. Calea Moldovei nr.13, jud. Bistrita-Nasaud, postal code 420096 (from Monday to Friday between 09.00 - 16.00) **or** it can be sent by post or any other form of courier with confirmation of receipt, to the same address.

If the shareholder does not present the certificate of tax residence, the withholding tax will be calculated by applying the rate applicable to resident shareholders.

The payment option is the option expressed by non-resident shareholders who have an open account with the Participant and is communicated to the Central Depository by the Participant within the reporting from the *record date* made in accordance with the applicable legal regime, on:

- a) payment of dividends with withholding tax on dividends at the standard rate stipulated by the Romanian Fiscal Code, in force on the *Payment Date*;
- b) the payment of dividends with the share of dividend tax withheld accordingly, in accordance with the Double Taxation Avoidance Agreements, on the basis of complete and correct tax documentation, previously submitted by the shareholder to Transilvania Broker de Asigurare S.A., at the address of the registered office, until June 18, 2025, if they have not opted for deferred payment of dividends or until October 13, 2025 at the latest , if they have opted for deferred payment of dividends;
- c) postponement of the payment of dividends to a date after *the Payment Date*, during 2025, in order to allow the shareholders to benefit from the more favorable tax provisions of the Double Taxation Avoidance Agreements, after the submission of complete and correct tax documentation. The payment of the net dividends will be made within ten working days from the date of receipt by Transilvania Broker de Asigurare S.A. of the complete and correct supporting documents, which provide evidence of the fulfillment of the legal requirements and of any requested clarifications.

In case of non-resident shareholders represented by a Participant, Transilvania Broker de Asigurare S.A. **will withhold the dividend tax from the gross dividend at the standard rate in force** as provided by the Romanian Tax Code if:

- **have not opted for deferred payment** and have not submitted the Certificate of tax residence , accompanied by the documents proving the fulfillment of the legal requirements and any clarifications requested, until June 18, 2025;
- **have opted for deferred payment**, but have not submitted by October 13, 2025 at the latest the certificate of tax residence, accompanied by the complete documents proving the fulfillment of the legal requirements and any clarifications requested.

Requests for transfer of dividends to the bank account will be transmitted to the Central Depository to the address: **Secondary office (shareholders services)** -71 Buzesti, Bucharest 1, postal code 011013, Romania

All the above requests will include the e-mail and telephone number where shareholders or intermediaries can be contacted, as appropriate in case of clarification.

We mention that after analyzing the dividend payment requests and the documentation received, Depozitarul Central S.A. and Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. (for tax residence certificates) reserve the right to request additional documents.



Chapter IV. Shares held in co-ownership

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

In 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 the common request addressed by the co-owners to the Central Depository S.A.

In the case of cash payments, payments will be made in cash provided that all co-owners must present themselves at one of the BCR S.A. units, in person or through a legal representative and/or by agreement, and present the documents provided 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 clients they are.

If the co-owners request both the registration by the Central Depository S.A. of the direct transfer of ownership of the financial instruments as a result of the exit from 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 exclusive ownership, the Central Depository S.A. will block the payment of dividends, the payment being made to each former co-owner in accordance with this procedure.

Chapter V.

In the case of deceased shareholders, dividends are to be paid at the request of the successors by bank transfer or in cash, only after the heirs have previously requested the Central Depository S.A. and the transfer of shares as an effect of succession has been registered in the register of shareholders.

Chapter VI.

Any modification of data in the register of shareholders (changes of name, address, identity data, etc.) is realized only by the Central Depository S.A. (with registered office in Bucharest, sector 1, Soseaua Nicolae Titulescu nr. 4-8, America House Building, East Wing, 1st floor, postal code 011141), at the request of the shareholder/ the entitled person.

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

- DEPOZITARUL CENTRAL S.A., with registered office in Bucharest, sector 1, Soseaua Nicolae Titulescu nr. 4-8, Cladirea America House, Aripa de Est, etajul 1, cod postal 011141 , Romania, tel. 021.408.58.00; e-mail: dividende@depozitarulcentral.ro
 - **Secondary office (shareholders services)** -71 Buzesti, Bucharest 1, postal code 011013, Romania
- Soc. TRANSILVANIA BROKER DE ASIGURARE S.A. , with registered office in Bistrita, str. Calea Moldovei nr. 13, jud. Bistrita-Nasaud (Monday through Friday, between 09.00 - 16.00); tel. 0263 23595900 or e-mail: investor@transilvaniabroker.ro.

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President of the Board of Directors

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