



Cris-Tim Family Holding S.A.'s Dividend Policy

approved in the Board of Directors meeting of 11.05.2026

1 Purpose

The purpose of this policy is to set out the principles of distribution of the net profits of Cris-Tim Family Holding S.A. (the "**Company**"), subject to applicable law and business considerations (including, without limitation, applicable regulations, results of the Company's operations, financial condition, contractual restrictions, projections, estimates and future plans of the Company).

2 Dividend Distribution Plan

The annual meeting of shareholders is free to decide on the distribution of dividends, based on the proposal of the Board of Directors ("**BoD**"). Dividends may be distributed only from the profit determined by law, based on and in accordance with the Company's annual individual financial statements approved by the shareholders, in proportion to the share in the paid-up share capital. Interim dividends may be distributed, at the Company's sole discretion.

The Company's ability to pay dividends depends on the statutory financial statements prepared in accordance with the applicable legal provisions. Dividends (if distributed) can be declared and paid only from the statutory profit of the current year and from the accumulated profit from previous years, according to the records in the Company's annual individual financial statements approved by the shareholders, based on the BoD report. In order to determine the amount that can be distributed in the form of dividends, the statutory profit of the current year and the accumulated profit from previous years will be adjusted for the constitution of statutory reserves necessary.

In the absence of exceptional market conditions or circumstances (such as, for example, without limitation, major investments by the Company, significant budgeted expenses for re-engineering or other needs, etc.), for the following years, the BoD intends to recommend to shareholders the distribution by the Company of at least 50% of the distributable profit each year, subject to any restrictions imposed by the legal and tax regulations in Romania or any obligation assumed in this regard through financing agreements. The BoD may also propose to shareholders, over time, cash distributions in the form of capital returns to shareholders, if it deems that such distribution is appropriate and can be sustained in the context of the Company's growth strategy, provided that such distribution is made in accordance with applicable laws.

3 Payment procedure

The payment of dividends is made only in accordance with the applicable provisions of the Romanian law and the regulations issued by the Central Depository. The company will publish a detailed payment procedure prior to the payment of dividends.

This document has been drafted in English and Romanian. In case of discrepancies between the two versions, the Romanian version shall prevail.