To:

BURSA DE VALORI BUCUREȘTI S.A.
AUTORITATEA DE SUPRAVEGHERE FINANCIARĂ

CURRENT REPORT 29/2025

According to Law no. 24/2017 regarding issuers of financial instruments and market operations, ASF Regulation no. 5/2018 regarding the issuers of financial instruments and market operations and/or Rulebook of the Bucharest Stock Exchange Market Operator.

Date of report	**08.05.2025**
Name of the Company	**Sphera Franchise Group SA**
Registered Office	**Bucharest, Romania**
Address	**Calea Dorobanților nr. 239, 2nd floor, Bucharest sector 1**
Phone / Fax	**+40 21 201 17 57 / +40 21 201 17 59**
Email	**investor.relations@spheragroup.com**
Registration nr. with Trade Registry	**J40/7126/2017**
Fiscal Code	**RO 37586457**
Subscribed and paid share capital	**581,990,100 RON**
Total number of shares	**38,799,340**
Symbol	**SFG**
Market where securities are traded	**Bucharest Stock Exchange, Main Segment, Premium Category**

Important events to be reported: **Dividend payment**

The management of Sphera Franchise Group S.A. (hereinafter referred to as the "Group") informs the market, following the resolution of the Ordinary General Meeting of the Shareholders no. 2 dated 29.04.2025 that the Group will pay the dividends through the Central Depositary S.A. and the payment agent BRD - Group Societe Generale S.A., starting **06.06.2025**, to Group's shareholders registered in the Shareholder's Registry held by the Central Depositary S.A. on the registration date **16.05.2025**.

The gross dividend is of **RON 1.09** per share and the dividends tax will be withheld at the statutory rates, if applicable.

Details concerning the payment methods of the dividends are presented in the document attached to this report, as well as on Group's website (www.spheragroup.com), Investor Relations section.

CHIEF EXECUTIVE OFFICER	CHIEF FINANCIAL OFFICER
Călin Ionescu	Valentin Budeș

ANNOUNCEMENT REGARDING THE DISTRIBUTION OF THE DIVIDENDS RELATED TO 2023-2024

PAYMENT METHOD

Following the resolution of the Ordinary General Meeting of Shareholders no. 2 dated 29.04.2025, of Sphera Franchise Group S.A. (hereinafter referred to as "**Sphera**"), Sphera announces the payment of the undistributed dividends, processed by Central Depository S.A. (hereinafter referred to as "**Depozitarul Central"**) and BRD - Group Societe Generale SA, with headquarters in 1-7 Ion Mihalache Blvd., 1st District, having Sole Registration Number 361579 and Trade Register No. J40/608/1991 (hereinafter "BRD") – selected payment agent starting with **06.06.2025** (hereinafter "**Payment Date"**), with ***ex-date*** on **15.05.2025** to Sphera 's shareholders, registered within the Shareholders' Register, held by Depozitarul Central on the registration date of **16.05.2025** (hereinafter "**Registration Date**").

The gross dividend is of **RON 1.09 per share** and the dividends tax will be withheld at the statutory rates, if applicable.

This statement shall be completed with Annex 1 - Support documents for dividends payment and Annex 2 - Forms, available on Sphera's website (www.spheragroup.com) section Investor Relations, category Corporate Governance, and at Sphera's headquarters, Bucharest, District 1, 239 Dorobantilor Avenue, 2nd floor.

I. DIVIDENTS PAYMENT METHODS

1. Payments in the accounts of Participants (intermediary participants to the clearing-settlement and register system of Depozitarul Central), for shareholders who hold accounts with the Participants.

1.1. For shareholders, who are individuals, legal entities or entities without legal personality for which, on the Payment Date, the Participant provides main and/or related financial investment services, who, on the Registration Date, hold financial instruments issued by Sphera, outlined in Section II of the Register held by Depozitarul Central, in the account opened with the Participant, dividends will automatically be paid into the Participants' accounts, on the Payment Date, without additional documents, if those shareholders have not expressed and communicated to the Participant the deferred payment option, as defined in section II.1 below (option communicated by the Participant to Depozitarul Central within the report on the Registration Date).

2. By bank transfer to the accounts of the shareholders not represented by Participants, accounts communicated to Depozitarul Central

2.1. Depozitarul Central will distribute dividends to shareholders by bank transfer to the shareholders which are not represented by Participants, shareholders who transmit the documents mentioned in Annex 1, Item A, to Depozitarul Central. The documents must be provided to Depozitarul Central until 16.05.2025.

2.2. In the event that a bank payment refusal is received (e.g. account closed), Depozitarul Central shall inform the shareholder which is not represented by a Participant regarding this circumstance, and the respective dividends will be redirected for cash payment. The respective shareholders not represented by Participants will be able to withdraw dividends according to item 3.1 below or to instruct BRD to make the payment into the relevant bank account, as per section 3.2 below.

2.3. If there are shareholders unrepresented by the Participant who opt for dividend payment by bank transfer after Payment Date by transmitting the documents listed in Annex 1, item A, Depozitarul Central will verify if those shareholders cashed the dividends. If the dividends have not been cashed, Depozitarul Central will block their cash payment (for individuals) and will instruct payment by bank transfer within 3 days after blocking or, in case of legal persons or entities without legal personality, within 3 days after notification of the new bank account.

3. Through BRD

3.1. Distribution of dividends in **cash** will be made through BRD counters in the case of individual shareholders who are not represented by Participants, observing the legal provisions on cash payments, except for those individual shareholders who choose the payment by bank transfer as per the procedure provided by this announcement.

3.2. Distribution of dividends by bank transfer will be made through BRD counters in the case of shareholders not represented by the Participants, individuals and legal entities or entities without legal personality, who do not have accounts opened with Participants. Shareholders, individuals and legal entities or entities without legal personality, that want dividends payment by bank transfer may require BRD the payment by submitting to the bank offices the supporting documents listed in Annex 1, item B. Legal persons can use only bank transfer for receiving dividends.

3.3. **BRD units list** is available on BRD's webpage (www.brd.ro/en/agencies-and-atms).

II. PAYMENT OPTIONS AND THE POSSIBILITY TO RECEIVE MORE FAVOURABLE TAXATION PROVISIONS

1. Payment option

1.1. Shareholders who have an account opened with the Participant may opt for the following types of payments, expressing their option by the Registration date the latest, to the relevant Participant, who will communicate it to Depozitarul Central, within the reporting on the Registration Date:

(i) the payment of dividends by withholding standard tax in Romania on Payment Date;

(ii) the payment of dividends at the rate of tax properly withheld, under double taxation avoidance conventions, based on documentation submitted by the shareholder to Sphera, expressing its option, which will need to be received by Sphera no later than 16.05.2025;

(iii) dividends payment postponement to a later date than the Payment Date, during year 2025, in order to give the shareholders the possibility to benefit from more favorable tax provisions, after sending tax documents to Sphera. Dividend payment will be made within ten (10) working days from receipt by Sphera of complete and correct supporting documents and of any requested clarifications. If shareholders for whom the Participants did not submit supporting documents until 06.06.2025, dividends payment will be made on 27.06.2025 after withholding tax rate on standard dividends in force, as provided by the Romanian Tax Code.

1.2. Shareholders not represented by Participants may also use the payment options provided in section 1.1 above and will communicate them to Sphera until 16.05.2025. In order to exercise the option mentioned at letter 1.1 (b), the shareholders not represented by Participants will transmit to Sphera the relevant tax documentation, so that

it is received by Sphera no later than 16.05.2025.

1.3. **Non-resident shareholders** - natural and legal persons, will communicate to the participants/ custodian banks, until 16.05.2025, the fiscal identification number valid in Romania.

2. **The possibility to benefit from more favorable tax provisions**

2.1. **In order to establish the appropriate tax treatment for previous undistributed dividends for shareholders which are investment funds without legal personality or pension funds** who are entitled to receive undistributed dividends for 2023-2024, Sphera requests the submission of the following documents regarding these shareholders until 16.05.2025: **(a)** declaration on own responsibility signed by the legal representative / person authorized to represent the investment, which declares at least the following **(i)** the fund is not independently organized or has its own patrimony **(ii)** the fund does not have legal personality, **(iii)** the identification data of the fund (sole identification / registration code), as evidenced by the Registry of Shareholders of Sphera Franchise Group SA held by the Central Depository, **(iv)** the correct name of the investment fund, **(v)** the authorization decision, **(vi)** the registration number in the Register of Financial Instruments and Investments, **(vii)** the number and date of the notification of the Financial Supervisory Authority and its validity, **(viii)** as well as any other information they consider necessary; **(b)** copy of the identity card of the legal representative of the fund management company **(c)** a copy of the relevant document stating the quality of the person signing the declaration of legal representative / person authorized to represent the fund; **(d)** copy of the certificate issued by the Financial Supervisory Authority.

The documents are submitted/transmitted either (i) in original, at Sphera's headquarters, Bucharest, District 1, 239 Dorobantilor Avenue, 2nd floor, in the attention of the Financial Department, either (ii) by e-mail with the incorporated extended electronic signature, in accordance with the law 455/2001 on electronic signature to investor.relations@spheragroup.com.

Starting from January 1, 2023, according to the provisions of art. 43 para. (5) of the Fiscal Code, as amended by Government Ordinance no. 16/2022, dividends distributed/paid to privately managed pension funds and/or voluntary pension funds are no longer exempt from withholding tax on dividends, but are subject to taxation by applying a tax rate of 10% on the gross dividend.

2.2. **Non-resident shareholders represented by a Participant** who wish the application of more favorable tax provisions of a double taxation avoidance convention concluded between Romania and their country of residence, must submit, through Participant, tax residency certificate valid on the Payment Date/issued in 2025, in original or certified copy, apostilled/super legalized, if necessary, accompanied by its authorized Romanian translation, as well as by contact details, for any clarifications on tax residency certificates:

(i) until 16.05.2025 (date to be received) if they have not opted for deferred payment of dividends, at Sphera's headquarters, located at Bucharest, District 1, 239 Dorobantilor Avenue, 2nd floor, to the attention of the Financial Department.

Sphera is not responsible for non- application of more favorable tax treatment mentioned above, in lack of submission within the specified term of the requested documentation and / or clarifications;

(ii) no later than 06.06.2025 (date to be received) if they have opted for deferred payment of dividends, at

Sphera's headquarters, located at Bucharest, District 1, 239 Dorobantilor Avenue, 2nd floor, to the attention of the Financial Department;

The Participants will mention in the address accompanying the tax documents submission mentioned above that they relate to shareholders of Sphera and to the undistributed dividends for 2023-2024, indicating the list of shareholders for whom tax documents are submitted. This list must comprise: (i) full name of shareholder (for cases where the name from the Shareholders' Register is different from the one mentioned in the tax documents, will be submitted in the column "Other observations" reasons/explanations for these differences), (ii) the shareholder identification code in accordance with the identification code sent to Depozitarul Central, (iii) number of shares held on the Registration Date (16.05.2025); (iv) other observations;

2.3. **In case of non-resident shareholders represented by a Participant**, Sphera will withhold dividend tax from gross dividend in the standard rate in force provided by the Romanian Fiscal Code if:

(i) They have not opted for deferred payment and have not submitted tax residency certificate and any clarifications required, until 16.05.2025 (date to be received);

(ii) They have opted for deferred payment but have not submitted no later than on 06.06.2025 (date to be received), the certificate of tax residency and any clarifications requested.

2.4. **Non-resident shareholders who do not have accounts opened with a Participant**, who wish the application of more favorable provisions of double taxation avoidance convention, concluded between Romania and their country of residence, must submit until 16.05.2025 (the date on which must be received by Sphera) the tax residence certificate valid on the Payment Date/issued in 2025, valid, original or certified copy, apostilled/super legalized, if necessary, accompanied by its Romanian certified translation, and by contact details for any clarification on tax residency certificates. If the aforementioned documents and any requested clarifications have not been submitted together with the request for payment of dividends by bank transfer before the payment of dividends, Sphera will withhold dividend tax from the gross dividend in the standard rate provided by the Romanian Fiscal Code in force.

2.5. **Non-resident shareholders who request the application of double taxation avoidance convention**, concluded between Romania and their country of residence, will specify this in the request for payment.

***

If the supporting documents listed in Annex 1 are issued in a language other than Romanian and, they must be accompanied by a legalized translation into Romanian and, if issued by a foreign authority, they must be authenticated by apostille or super legalized, as appropriate.

The holder of the bank account to which the dividends transfer is requested may only be the shareholder's account. Payment of undistributed dividends due to Sphera shareholders for 2023-2024 is subject to the general provisions on statute of limitations (i.e. 3-year period), therefore being time barred starting 06.06.2028, respectively within 3 years from 06.06.2025.

BRD and Depozitarul Central, as applicable, reserve the right to require the shareholder / its representative additional documents, after analysing Sphera's dividend payment applications.

Additional information on the procedure for dividends payment may be requested:

- at BRD at e-mail address titluri@brd.ro or at the following phone numbers: +40 (0)21 200 8372,+40 (0)21 200 8377 or +40 (0)21 200 8385;
- at Depozitarul Central, at e-mail address dividende@depozitarulcentral.ro;
- for other questions regarding Sphera's dividends or shares, please visit Sphera's website, section Investor Relations (www.spheragroup.com/relatia-cu-investitorii/), or contact the Investor Relations department at email address: investor.relations@spheragroup.com.

* * *

Information notice on the processing of personal data of shareholders, natural persons, and of natural persons as representatives of shareholders, in order to pay the undistributed dividends for 2023-2024.

Sphera processes personal data of natural persons, incompliance with the (EU) Regulation no. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (hereinafter "the General Data Protection Regulation") and pays special attention to personal data protection of the natural persons it has legal relationship with, irrespective of their role (shareholders, directors, employees, clients, suppliers, representatives of legal entities, with whom they enter into legal relationships, etc.).

For performing the payment of dividends and of dividend tax, as well as for releasing payment proof/certificates, Sphera processes the following personal data of shareholders, natural persons and, as the case may be, of natural persons acting as representatives of shareholders:

a) personal data from Sphera Shareholders Registry (hereinafter, the "Shareholders Registry"), namely: first and last name; personal identification number (Romanian citizens) or an equivalent identification number (for foreign nationals); the series and number of the identification document (ID / passport / other equivalent document); fiscal identification number; address (town, county / administrative territorial unit, country); number of shares;

b) the value of the dividend due to each shareholder (gross/net) and the value of the dividend tax due by each shareholder;

c) personal data from the fiscal residence certificates;

Sphera receives personal data of shareholders, natural persons and as the case may be, of natural persons as representatives of shareholders, from the Shareholder's Registry provided by Depozitarul Central SA, as an excerpt from the Shareholder's Registry (Registry Excerpt) and the personal data of shareholders, natural persons, listed in the fiscal residence certificates, from participants to Depozitarul Central SA system, subject to the contracts concluded with shareholders for the personal data included in the documents sent for the avoidance of double taxation.

Sphera process personal data from Registry Excerpt by adding, for each shareholder, the amounts representing the value of the dividend to be collected (gross/net) and the value of the dividend tax by providing Depozitarul Central SA and the National Agency for Tax Administration (ANAF) with the data processed for the purpose of paying the dividend and the dividend tax.

The recipients/ recipient categories of processed data for the payment of dividends and of the dividend tax are:

- Sphera employees that are responsible for dividend payments;
- Depozitarul Central SA;
- The payment agent BRD - Groupe Societe Generale;
- ANAF;

Sphera does not intend to transfer the personal data processed for the dividend payment, for the dividend tax and for issuing the proof/ certificate for the payment of dividends and the dividend tax, to a recipient from a third-party country or to an international organization.

At Sphera no shareholder, natural person, or natural person as representative of a shareholder is subject of a decision based exclusively on automatic personal data processing, including creating profiles that may have legal effects on the shareholders, natural persons or natural persons as representatives of shareholders, of which could similarly affect them in a significant manner.

Personal data processed for payment of dividends and of dividend tax, conveyed in financial-accounting documents will follow the regime, including the preservation period in the effective legislation for this category of documents.

Each shareholder, natural person or, as the case may be, a natural person as representative of a shareholder has the following rights regarding the personal data processing by Sphera:

a) The right to request access to personal data, to modify and delete personal data;

b) The right to request and obtain the restriction to process and the right to deny the personal data processing;

c) The right to obtain personal data portability;

d) The right to press charges at the National Supervisory Authority for personal data processing.

CHIEF EXECUTIVE OFFICER

Calin Ionescu

ANNEX 1, ITEM A

Support documents for dividends payment by bank transfer in the account communicated to Depozitarul Central

1.1 Shareholders, who are individuals, in person or by legal or conventional representative, will submit to the Depozitarul Central the IBAN collection form, which specifies the bank and the account (IBAN code) opened in the name of shareholder (form is attached to this annoucement as Annex 2, Item A, being also available on the website of the Depozitarul Central – (https://www.roclear.ro) and on Sphera's website (www.spheragroup.com) accompanied by:

(a) copy of a valid ID, with legible personal identification code, and the holder must certify "according to the original";

(b) bank statement or a document issued by the bank (signed and stamped), confirming the existence of the account on behalf of the shareholder, mentioning the IBAN code, in original;

(c) copy of documents proving the capacity of the application signatory, as legal or conventional representative, if necessary; the holder must certify "according to the original";

(d) copy of payment proof for the IBAN collection fee (if the documents are submitted to Depozitarul Central before the Payment Date). The registration fee of the IBAN used for making payments by bank transfer for individual shareholders is charged according to the pricing grid charged to the holders of the financial instruments, levied per request, being borne by each shareholder.

1.2 Shareholders, who are legal persons, by legal or conventional representative, will submit to the Depozitarul Central the IBAN collection form in which the bank and the account (IBAN code) opened in the name of shareholder are mentioned (form is attached to this announcement as Annex 2, Item A, available on the website of Depozitarul Central (https://www.roclear.ro) and on Sphera's website (www.spheragroup.com), accompanied by:

(a) copy of the registration certificate - holder must certify "according to the original";

(b) copy of the document certifying the capacity of the company's legal representative (certificate issued by the Trade Register/equivalent entity for entities of foreign nationality); holder must certify "according to the original";

(c) copies of documents certifying the quality of the conventional representative of the application signatory, if necessary; holder must certify "according to the original";

(d) bank statement or a document issued by the bank (signed and stamped) confirming the existence of the account on the holder's name - legal entity, specifying the IBAN, in original;

(e) a copy of proof of the IBAN collection fee payment (if the documents are submitted to Depozitarul Central). The registration fee of the IBAN used for making payments via bank transfer to the shareholder legal person is charged according to the pricing grid charged to the holders of the financial instruments, levied per request, being borne by each shareholder.

1.3 IBAN collection forms should be mailed to: Depozitarul Central SA - Bucharest, 4-8 Nicolae Titulescu Street, America House Building, East Wing, 1st Floor, or they may be submitted directly at the HQ of Depozitarul Central.

1.4 Depozitarul Central verifies the documentation submitted by shareholders according to the provisions mentioned in paragraphs 1.1 and 1.2 above, and if the documentation is not complete, requests its completion.

1.5 If payment by bank transfer on the Payment Date is required, IBAN code collection forms must be received by Depozitarul Central at least 4 days prior to the Payment Date.

1.6 In case of IBAN code collection forms received after the deadline stipulated in section 1.5 above, the provisions of Section I. item 2.3 of this announcement become applicable. Depozitarul Central will take into consideration the IBAN code collection forms received at least 3 days prior to the dividends distribution deadline, indicated in the order form.

ANNEX 1, ITEM B

Support documents for dividends payment by bank transfer, instructed to BRD

(1) List of documents necessary to cash/transfer the amounts inhered to the shareholders, individuals, payments processed in cash/bank transfer at BRD counters:

1.1 Resident shareholder, individual:

- identity card with PIN, in original; shareholder's identification by BRD is made based on information found in PIN field.

1.2 Non-resident shareholder, individual:

- passport, whose series and number must correspond to the shareholder's information registered within Depozitarul Central, in original

1.3 Legal representative (namely legal guardian/parent) of an individual shareholder under 14 years old:

- legal guardian's/parent's identity card, in original;
- birth certificate (in original) of shareholders, with PIN + 1 photocopy certified for conformity with the original (photocopy will be retained by BRD);
- legal document which proves the guardianship, for the guardian who is not one of the parents + 1 photocopy certified for conformity with the original (photocopy will be retained by BRD).

1.4 As curator of shareholders, individuals, with trusteeship:

- curator's identity card (in original);
- shareholder's identity card, in original, with PIN + 1 photocopy certified for conformity with the original (photocopy will be retained by BRD);
- legal document which proves the trusteeship + 1 photocopy certified for conformity with the original (photocopy will be retained by BRD).

1.5 As empowered of the shareholders, individuals:

- special notarized Power of Attorney (in original) that includes the empowerment to collect the dividends, issued no later than 3 years prior to the payment date, except for empowerments with a validity of more than 3 years, valid on the payment date + 1 photocopy certified for conformity with the original (photocopy will be retained by BRD);
- the empowered person's identity card, with PIN, in original.

Note 1: In case of co-owners, the payments will be processed under the condition of the presence at the counter of all the co-owners, in person or by legal and/or conventional representative.

Note 2: Documents submitted in a foreign language will be accompanied by an authenticated translation into Romanian and, if a foreign authority issued them, then they will be authenticated by apostille or super legalized, as applicable.

Note 3: BRD will be able to perform cash payments in the limit of amounts established by the applicable legislations.

Note 4: In case of bank transfer payments to banks other than BRD, the above documents will have attached a bank statement certified by the bank where the dividends transfer is required or a document, issued by the bank, which confirms the bank account holder. **The account's holder can be only the shareholder**. The specific forms representing Payment requests by bank transfer of the undistributed dividends may be found on the company's website (www.spheragroup.com), section Investor Relations, category Dividends.

1.6 Exceptional situations

No net dividend payments will be made at the counter in the following cases:

- to the shareholders whose PIN of the documents submitted at the counter is inconsistent with the one mentioned in the BRD records and received from Depozitarul Central. They will be guided to Depozitarul Central;
- to the shareholder's heirs, based on heir certificates. They will be guided to Depozitarul Central;
- any other exceptional situation, in which case the shareholders not represented by the Participant will be guided to Depozitarul Central.

(2) List of documents necessary to cash/transfer sums to legal entities shareholders - payments processed by bank transfer at BRD counters.

- registration certificate/registration of the legal person/ entity within the Trade Register/other equivalent document attesting registration of legal person/entity to the competent authority +1 photocopy which will be retained by BRD;
- identity card of the legal representative or, if applicable, of the empowered representative;
- ascertain certificate from the Trade Register/equivalent document issued by the competent authority, not older than 3 months, mentioning the legal representative +1 photocopy which will be retained by BRD;
- notarized power of attorney in original or certified copy (power of attorney will be retained by BRD), if applicable. Payment to the shareholders, legal entities, will be made only by bank transfer.

In case of payments by bank transfer in banks other than BRD, the above documents will also contain a certified bank statement, issued by the bank where the dividends transfer is requested, or supporting document issued by the bank, confirming the bank account holder. The account holder can be the **shareholder only**.

ANNEX 1, ITEM C

OTHER PROVISIONS

(1) Financial instruments held in co-ownership

In case of financial instruments held in co-ownership by two or more shareholders, the dividends payment will be made with the following features:

1.1. **In case of bank transfer payments to the account of shareholders not represented by a Participant**, Depozitarul Central will transfer the dividends owed to the co-owners to the account indicated by Sphera or, if this information has not been provided to Depozitarul Central, into the account indicated by all the co-owners, based on a joint request addressed to Depozitarul Central.

1.2. **In case of cash payments at BRD counters**, payments will be made in cash or bank transfer, (depending on the request of the co-owners shareholders), provided that all co-owners come to BRD in person or through legal and/or conventional representative, and submit the documents referred to in section 1 of Annex 1, item B.

1.3. **In case of payments into the Participants' accounts**, the dividends owed to the co-owners will be paid to the Participant, whose clients these are.

1.4. In the event that the co-owners require registration to Depozitarul Central of direct transfer of financial instruments ownership, as a result of exiting the tenancy, in accordance to the applicable legal regime, as well as direct payment to each of the co-owners according to the number of instruments acquired in exclusive property, Depozitarul Central will block payment of dividends and will inform Sphera on that transfer of ownership registration and also on the number of financial instruments acquired in exclusive ownership by each co-owner. Sphera will calculate the dividend amount corresponding to each former co-owner and transmit the information to Depozitarul Central on each dividend payment, payment being made in accordance with this procedure, after the corresponding information was communicated to **BRD**.

(2) Deceased shareholders

2.1. If the documents containing data required for payment of dividends to shareholders include deceased persons and their successors require registration of direct transfer of ownership of financial instruments, as a result of the succession, in accordance to the applicable legal regime, as well as the payment of inhered dividends, Depozitarul Central will block payment of dividends inhered to the deceased shareholder and will inform Sphera on registration of transfer of ownership, heir/heirs identity, number of financial instruments acquired in ownership by him/them.

2.2. If, as result of the property transfer succession, financial instruments are acquired in ownership, provisions of section 1 of Annex 1, item C become applicable.

2.3. If, as a result of property transfer, heirs acquire in exclusive property the financial instruments, Sphera will calculate the dividend corresponding to each heir and Depozitarul Central will transmit information on the dividend payment

amounts for each of them, that payment will be done by Depozitarul Central, according to actual procedure, after the corresponding information was communicated to BRD.

(3) Limitations

Sphera will have no liability if the payment of dividends will not be made or will be made late for reasons beyond Sphera, including, but not limited to, if Sphera is notified of establishment of sequestration on amounts representing relevant shareholder dividends or if the shareholder may not receive cash dividends representing the full amount as a result of exceeding any legal limits on cash payment.

ANNEX 2: FORMS

ANNEX 2, ITEM A: IBAN COLLECTION FORM

The undersigned/subscribed ....., residing/headquartered in ……..., str..... no ....., block....., building....., apartment …., District/county ..... identified by IB/IC/Passport No..... series ……. / Registered at the Trade Register under no..... CNP / CUI……., hereby request that payment of any sums of money that I am entitled as a result of holding financial instruments at the issuers registered within the Central Depository SA to be made to account no ……opened at the Bank .....

I declare that I assume the correctness of the data provided and agree that the account number indicated above are registered in the database of the Central Depository/Depozitarul Central SA and be used to distribute my money that I deserve/will deserve in my relationship with the issuers, or whom the Central Depository provides registry services/money distribution services.

Also, I undertake to communicate to the Central Depository any change of the account information indicated above, otherwise the society Depozitarul Central S.A. is exonerated from any liability regarding any payments by bank transfer made in this account and failed due to changes that have not been made aware.

☐I hereby request that payments be made to the account indicated above and for any amounts of money that have been directed for cash payment and have not been withdrawn by the date hereof, which are due to me from my relationship with the issuers for which Depozitarul Central S.A. provides registry services / money distribution services.

PROCESSING OF PERSONAL DATA

I acknowledged all rights in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (and the Policy on the processing of personal data issued by the Central Depository and available on the website http://www.roclear.ro/, section GDPR, and at its headquarters, as appropriate.

I attach:

_____

_____

_____

Applicant: _____

Surname and name: _____

Quality: _____

Signature/Stamp: _____

239 Calea Dorobantilor, 2nd floor, 010567 Bucharest 1, Romania
Phone: +40212011757/ Fax: +40212011759 / www.spheragroup.com

ANNEX 2, ITEM B: Payment request by bank transfer form of the net dividends distributed by Sphera Franchise Group S.A. –

<u>Individuals</u>

The undersigned……..……..……, personal identification number (CNP/ID) □□□□□□□□□□□□□, domiciled in …….……., street…… no……, block, …….., entry…….., apt…..., district/county……, country……

I hereby declare on my own responsibility, being aware of the legal punishments for counterfeit statements and of the fact that Sphera Franchise Group S.A. may raise a claim against me for the damages suffered in connection with counterfeiting this statement, the followings:

I instruct **BRD** to transfer the remainder net dividends distributed by Sphera Franchise Group S.A. to the shareholders registered with the shareholders registry kept by the Depozitarul Central on the Registration Date, 16.05.2025, and ought to the shareholder……..., personal identification number (CNP/ID □□□□□□□□□□□□□, domiciled in……..……, street……, no …, block …….., entry …….., apt. ……, district/county……, country ……., into account no □□□□□□□□□□□□□□□□□□□□□□□□ (IBAN), SWIFT code □□□□□□□□, currency □□□, opened with the bank…… branch……..the Country where the bank account is opened ……..., account holder..... account holder's CNP/ Passport ID □□□□□□□□□□□□□

I attach to the present payment request form of the net dividends by bank transfer the following documents (check the appropriate option):

☐For **transfers in other banks than BRD,** I attach hereto:

- copy of the statement of account certified by the bank where the dividends are requested to be transferred or other document issued by the bank revealing the holder of the bank account mentioned above.

☐As **shareholder – fiscal resident *) in Romania**, I attach hereto:

- copy of the valid identity document - identity bulletin/card with CNP for Romanian citizens or passport with identification number for foreign citizens.
- copy of the approval of the legal representative, for shareholder – minor between 14-18 years

☐As **legal representative/tutor of a minor shareholder under 14 years**, I attach hereto:

- copy of the valid identity document of the legal representative/tutor - identity bulletin/card with CNP for Romanian citizens or passport with identification number for foreign citizens
- copy of the birth certificate of the shareholder, CNP mentioned
- copy of the document setting up the tutelage, if applicable.

☐As **shareholder who is NOT fiscally resident*) in Romania**, I attach hereto:

- copy of the valid identity document or passport with identification number

☐As **proxy of the shareholder**, I attach hereto:

- original notarized special power of attorney, valid on payment date (the special power of attorney has to be relased 3 years before the payment date or a long term, if specified)
- copy of the proxy's valid identity documents - identity bulletin/card with CNP for Romanian citizens or passport with identification number for foreign citizens.

☐As **legal guardian of the shareholder person with disabilities**, I attach hereto

- copy of the legal document setting up the legal guardianship
- copies of the legal guardian's and of the shareholder valid identity documents - identity bulletin/card with CNP for Romanian citizens or passport with identification number for foreign citizens
- copy of the valid identity document - identity bulletin/card with CNP.

NOTE:

- All the supporting documents handed over to the bank desks in simple copy must be marked as certified true copy under the signature of the shareholder/its proxy. Additionally, **BRD will verify and will certify the copy of the documents which are presented by the shareholders with the original documents**.
- **The holder of the bank account** in which the transfer of the net dividends is requested can only be the shareholder.
- **BRD**' s banking commissions for the payment of the net dividends in RON are born by Sphera Franchise Group S.A.
- **In case the supporting documents are issued in other language than Romanian, these must be submitted apostilled/ super legalized, if applicable, and in notarized translation into Romanian language as well;**
- **BRD shall make the payment of the net dividends in maximum two working days from the date of receiving by BRD of the payment request accompanied by correct and complete supporting documents and any necessary clarifications requested**. The date of the crediting of the bank accounts of the shareholders depends on the interbanking circuit and the chain of the correspondent banks.
- **The payment of the net dividends to which Sphera Franchise Group S.A.'s shareholders are entitled to are subject to the general statute of limitations, being prescriptible within three years starting with the date established by GMS to start the dividend payments.**

Following the analysis of the request, BRD reserves the right to request additional documents.

***)** The definition of individual resident and non-resident person, as per the provisions of Romanian Fiscal Code is the following:

Resident individual person - any individual who satisfies at least one of the following conditions:

a) the person has his or her domicile in Romania;

b) the centre of the vital interests of the person is located in Romania;

c) the person is present in Romania for a period or several periods exceeding in full 183 days during any period of 12 consecutive months ending in the calendar year in question;

d) the person is a Romanian citizen who is serving abroad as an official or employee of Romania in a foreign state.

As an exception to the provisions of letter a) - d), a resident natural person shall not include a foreign citizen with diplomatic or consular status in Romania, a foreign citizen who is an official or employee of an international and intergovernmental organisation registered in Romania, a foreign citizen who is an official or employee of a foreign state in Romania or any members of the family of such foreign citizens;

Non-resident individual person - any individual who is not a resident natural person.

Telephone: _____

Email: _____

Date: _____

Signature: _____

ANNEX 2, ITEM C: Payment request by bank transfer form of the net dividends distributed by Sphera Franchise Group S.A. –

<u>Legal persons/other entities</u>

The company (name)……fiscal registration code ☐☐☐☐☐☐☐☐☐☐☐☐☐, Trade Register no./similar ☐☐☐☐☐☐☐☐☐☐☐, headquartered in ……street ……, no……, block…….., entry…….., apt…..., district/county……, country……, duly represented by……..…… I hereby declare on my own responsibility, being aware of the legal punishments for counterfeit statements and of the fact that **Sphera Franchise Group S.A.** may raise a claim against me for the damages suffered in connection with counterfeiting this statement, the followings:

I instruct **BRD** to transfer the remainder net dividend distributed by **Sphera Franchise Group S.A**. to the shareholders registered with the shareholders registry kept by the Depozitarul Central on the Registration Date, 16.05.2025, and due to the shareholder……..…… into account no ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ (IBAN), SWIFT code ☐☐☐☐☐☐☐☐, currency ☐☐☐, opened with the bank…… branch…… the state where the bank account is opened ……..., account holder .....……

I attach to the present payment request form of the net dividends by bank transfer the following documents (check the appropriate option):

☐For **transfers in other banks than BRD,** I attach hereto:

- copy of the statement of account certified by the bank where the dividends are requested to be transferred or other document issued by the bank revealing the holder of the bank account mentioned above.

☐As **fiscal resident *) in Romania**, I attach hereto:

- copy of the valid identity documents of the legal representative or, as the case may be, of the proxy – the identity bulletin /card with CNP for the Romanian citizens or passport with identification number for foreign citizens copy of the valid identity document.
- copy of the certificate of incorporation with fiscal identification code of the shareholder or equivalent attesting the registration of the shareholder with the competent authority
- copy of the ascertaining certificate issued by Trade Registry/ equivalent issued by the competent authority no older than 3 months mentioning the legal representative of the shareholder
- notarized special power of attorney in original or notarized copy

NOTE:

- All the supporting documents handed over to the bank desks in simple copy must be marked as certified true copy under the signature of the shareholder/its proxy. Additionally, **BRD will verify and will certify the copy of the documents which are presented by the shareholders with the original documents**.
- **The holder of the bank account** in which the transfer of the net dividends is requested can only be the shareholder.
- **BRD**' s banking commissions for the payment of the net dividends in RON are born by Sphera Franchise Group S.A.
- **In case the supporting documents are issued in other language than Romanian, these must be submitted apostilled/super legalized, if applicable and in notarized translation into Romanian language as well.**
- **BRD shall make the payment of the net dividends in maximum two banking days from the date of receiving by BRD of the payment request accompanied by correct and complete supporting documents and any necessary clarifications requested**. The date of the crediting of the bank accounts of the shareholders depends on the interbanking circuit and the chain of the correspondent banks.
- **The payment of the net dividends to which Sphera Franchise Group S.A.'s shareholders are entitled to are subject to the general statute of limitations, being prescriptible within three years starting with the date established by GMS to start the dividend payments.**

Following the analysis of the request, BRD reserves the right to request additional documents.

***)** The definition of a resident and non-resident legal entity, as per the provisions of Romanian Fiscal Code is the following:

- **Resident** - any Romanian legal person, any foreign legal person having the place from where the actual management in Romania, any legal person with a registered head office in Romania, which has been established according to the European regulations, and any resident natural person.
- **Non-resident** - any foreign legal person, any non-resident individual person and any other foreign entities, including collective investment organisms in securities, without legal personality, not registered in Romania, according to the law.

Telephone: _____

Email: _____

Date: _____

Signature: _____