

To:
Bucharest Stock Exchange
Romanian Financial Supervisory Authority

Current report 2/2024

Pursuant to Law no. 24/2017 on issuers of financial instruments and market operations and to the Romanian Financial Supervisory Authority Regulation no. 5/2018 regarding the issuers of financial instruments and market operations and/or the Bucharest Stock Exchange Rulebook for Multilateral Trading System.

Date of report:	12.01.2024
Name of the Company:	Meta Estate Trust S.A.
Registered office:	4-10 Muntii Tatra Street, 4th Floor, District 1, Bucharest, Romania
E-mail:	investors@meta-estate.ro
Phone number/ fax:	+40 372 934 455
Website:	www.metaestate.ro
Trade Registry No.:	J40/4004/2021
Fiscal code:	43859039
Subscribed and paid share capital:	RON 93,491,736
Total number of shares:	93,491,736 shares, out of which 82,241,760 class "A" ordinary shares and 11,249,976 Class "B" preferred shares
Symbol:	MET
Market where securities are traded:	MTS AeRO Premium

Important events to report: Dividend payment information for financial year 2022

Meta Estate Trust S.A. (hereinafter referred to as the "Company") informs the shareholders and the market about the completion of item 3 of the current report dated 11.01.2024 regarding the payment of dividends for the financial year 2022, as follows:

The provision "Payment to shareholders holding Class B preference shares will be made as per item 2 by sending IBAN to the Central Depository in accordance with the instructions referred to in item 2 above" is supplemented as follows "**or through Banca Comerciala Romana SA, payment agent appointed by Meta Estate Trust SA for individual shareholders who do not have an account with a participant, as per item 3.**" The full text of the report is reproduced herein.

For further information regarding the payment of dividends, please contact us at investors@meta-estate.ro or tel. 0372.934.455.

Bogdan Gramanschi
CFO

Meta Estate Trust S.A.

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Social paid-up capital: RON 87,035,241
Phone no.: +40 372 93 44 55 | office@meta-estate.ro | metaestate.ro



In accordance with the provisions of Decision no. 2 of the Ordinary General Meeting of Shareholders of 07/12/2023, Meta Estate Trust SA, with registered office in Bucharest, 4-10 Munții Tatra St., 4th floor, District 1, announces the payment of dividends for the financial year 2022 through the Central Depository SA and Banca Comerciala Romana SA, the designated paying agent, starting from 16 January 2024 (payment date), for shareholders holding Class A ordinary shares registered on 5 January 2024 and for shareholders holding Class B preference shares registered on 16 November 2023.

The gross dividend for the 2022 financial year is 0.0401899659 lei/share, and dividend tax will be withheld at source and paid to the state budget at the rates provided by law. According to the provisions of the Tax Code in force, the standard tax rate applicable to dividends for the year 2022 is 8% of the gross dividend amount. In the event that non-resident shareholders prove that they can benefit from a more favourable tax rate, tax deductions will be applied in accordance with the provisions of the double taxation avoidance agreements concluded with the Romanian State in this regard. Other provisions of the Tax Code are also taken into account for establishing the dividend tax.

The payment of net dividends due to Meta Estate Trust SA shareholders is subject to the general legal provisions on prescription, being prescriptible within 3 (three) years from the payment date. The period for the payment of dividends for the financial year 2022 is 16 January 2024 - 16 January 2027, the last day of payment.

Please note that the payment of net dividends will be made in lei, and the fees related to the Central Depository SA as well as the bank commissions charged by Banca Comerciala Romana SA for their payment are to be paid by Meta Estate Trust SA.

Methods of payment:

1. Through the Central Depository (CD) - for individual and corporate shareholders whose interests are represented by Participants (Custodian Banks or Brokers);
2. By bank transfer to the accounts of shareholders not represented by Participants, accounts communicated to the Central Depository;
3. By Banca Comerciala Romana SA, payment agent appointed by Meta Estate Trust SA for individual shareholders who do not have an account with a Participant.

Payment procedures:

1. Through the Central Depository (CD) - for individual and corporate shareholders whose interests are represented by Participants (Custodian Banks or Brokers):

For shareholders (individuals, legal entities or other entities) who on the record date of 05.01.2024, hold shares registered in Section II of the Shareholders' Register of Meta Estate Trust SA, the corresponding amounts will be automatically paid into the accounts of the Participants on the payment date, by bank transfer, through the Central Depository, without the presentation of additional documents.

Non-resident Shareholders who have an account opened with a Participant (Custodian Bank or Broker) and who wish to apply the more favourable provisions of the Double Taxation Avoidance Agreement concluded between Romania and their country of residence, in accordance with Law no. 227/2015 on the Tax Code, must submit the Tax Residence Certificate for the year in which the payment of dividends takes place, valid, in original or certified copy, apostilled/authenticated, if applicable, accompanied by the authorized translation, as well as

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contact details for any clarifications on them at the Meta Estate Trust SA office, 4-10 Munții Tatra Street, 4th floor, District 1, Bucharest. Upon receipt of the Certificate, the amount representing the difference in tax from the standard rate withheld to the most favourable rate according to the Double Taxation Convention will be refunded.

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

The Central Depository offers the possibility to all shareholders not represented by a Participant to receive any amount of money due by bank transfer to a bank account, regardless of the issuer distributing the money. The declared bank account is valid until otherwise notified for future distributions. The registration of the IBAN code by the Central Depository will be charged in accordance with the Central Depository's fees levied on security holders and borne by each individual shareholder. The payment of dividends will be made by the Central Depository by bank transfer from 16 January 2024, after receipt and verification of the documentation.

2.1. Individual shareholders, in person or through a legal or contractual representative, shall submit to the Central Depository the IBAN code collection form, specifying the bank and the account (IBAN code) opened in the name of the shareholder (the model is available on the Central Depository's website - www.depozitarulcentral.ro), accompanied by:

- a copy of the valid identity document in which the personal number code is legible - certified by the holder "true to 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;
- a copy of the documents certifying the status of the signatory of the application as legal or conventional representative, if applicable - certified by the holder "true to original";
- copy of proof of payment of collection fee IBAN code. The fee for registration of the IBAN code used to make payments by bank transfer for individual shareholders is charged in accordance with the scale of charges levied on holders of financial instruments and is levied per request and borne by each individual shareholder.

2.2 Shareholders who are legal entities, through their legal or contractual representative, shall submit to the Central Depository the IBAN code collection form specifying the bank and the account (IBAN code) opened in the name of the shareholder (the model is available on the Central Depository's website www.depozitarulcentral.ro), accompanied by:

- copy of the certificate of registration - certified by the holder "true to original".;
- copy of the document proving the legal representative of the company (certificate issued by the trade register/equivalent body - for foreign entities) - certified by the holder "true to original";
- copy of the documents proving the status of conventional representative of the signatory of the application, if applicable - certified by the holder "true to 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 collection fee IBAN code. The fee for registration of the IBAN code used for making payments by bank transfer for the legal entity shareholder is charged according to the scale of charges levied on holders of financial instruments and is charged per request, being borne by each shareholder individually.



Documents submitted in a foreign language must be accompanied by a certified translation into Romanian and if they are issued by a foreign authority they must be apostilled or authenticated, as appropriate.

IBAN code collection forms should be sent to: Depozitarul Central SA - Bucharest, 34-36 Carol I Ave., 3rd floor, District 2, or they be deposited directly at Depozitarul Central S.A.

All the above requests shall include the email address and telephone number where shareholders or their intermediaries/representatives may be contacted, as the case may be, should any clarification be necessary.

The IBAN code collection form as well as the supporting documents required for payments are available on the website of the Central Depository SA [www.roclear.eu/deținători/ forms/IBAN code collection form](http://www.roclear.eu/deținători/forms/IBAN%20code%20collection%20form) or by accessing the link: https://www.roclear.ro/AppFiles/Detinatori/Formular_colectare_cod_iban.pdf

Note: The IBAN collection form together with the supporting documents shall be submitted once to the Central Depository and shall be used for the distribution of any money due to the relevant shareholder from its relationship with the issuers for which the Central Depository provides registrar/money distribution services. The shareholder shall notify the Central Depository of any change in the bank account information.

3. Through Banca Comerciala Romana SA, payment agent appointed by Meta Estate Trust SA for individual shareholders who do not have an account with a participant.

For individual shareholders, the payment of dividends can be made in cash/wire transfer, starting from 16 January 2024, at any unit of Banca Comerciale Romane SA.

The payment agent - Banca Comerciala Romana SA will be able to make payments in cash within the limit of the amounts established in the applicable legislation (according to Law no. 70/2015, in force since 8 May 2015, the amounts issued to beneficiaries are subject to the daily ceiling of RON 10,000/day). Dividends may be collected by individual shareholders personally or through legal or conventional representative as follows:

- Beneficiaries who are resident natural persons and who present themselves personally at the counter: identity card with personal identification number (C.N.P.).
- Co-owners (persons holding shares in common account) - payments to them will be made on condition that all co-owners are present at the counter in person or through a legal and/or contractual representative.
- Beneficiaries non-resident individuals who will present themselves personally at the counter: passport.
- Beneficiaries who are individuals under 18 years of age: payment of the amounts to be distributed is made to the legal representative, i.e. the guardian/parent of the minor, on the basis of the following documents:
 - o birth certificate of the Beneficiaries which must have the personal identification number + 1 photocopy certified to be in conformity with the original (photocopy to be retained);
 - o legal document establishing guardianship in the case of a guardian who is not one of the parents + 1 photocopy certified to be in conformity with the original (photocopy to be retained);
 - o identity document of the guardian/parent + 1 photocopy certified to be a true copy of the original (photocopy to be retained).
- For beneficiaries who are natural persons with guardianship in place, payment of the amounts to be distributed shall be made through the guardian of that person on the basis of the following documents:

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- Beneficiary's identity card which must have the personal identification number + 1 photocopy certified as being the original (photocopy to be retained);
 - the legal act establishing the guardianship + 1 photocopy certified to be in conformity with the original (photocopy to be retained)
 - identity document of the guardian + 1 photocopy certified as being a true copy of the original (photocopy to be retained).
- Beneficiaries who are natural persons and who do not present themselves personally at the counter but mandate another person to do so, payment of the amounts to be distributed shall be made to that person's proxy on the basis of the following documents:
- a special power of attorney authenticated by a notary public, including the power of attorney to withdraw the sums to be distributed, issued not more than 3 years before the date on which the payment is made, unless the power of attorney is valid for 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);
 - identity card of the authorised representative + 1 photocopy certified as being a true copy of the original (photocopy to be retained).

Documents submitted in a foreign language must be accompanied by a certified translation into Romanian and if they are issued by a foreign authority they must be apostilled or super-stamped, as appropriate.

Shareholders who have holdings in both sections of the Register of Shareholders of Meta Estate Trust SA (section I - holdings in their own name and section II - holdings through participant) - payment to them will be made in proportion to the shares held in each section (shares in section I through the paying agent according to item 3 and shares in section II through the participant according to item 1).

Shareholders who have changed their name or home address from the one in the register of shareholders are obliged to take the necessary steps to update their personal identification data, as the lack of such data makes communication between the company and the shareholders significantly more difficult. The supporting documents required to update identification data are available on the website of the Central Depository SA [www.rocLEAR.eu/deținători/formulare/Modificarea account holders' identification data](http://www.rocLEAR.eu/deținători/formulare/Modificarea_account_holders'_identification_data) or by accessing the link: <https://www.rocLEAR.ro/Detinatori/DetinatoriModificareDate>. Requests for changes to the data can be submitted directly to the Central Depository SA's head office or sent by post to Bd. Carol I no. 34-36, Sector 2, Bucharest. Further information can be requested by e-mail: dividende@depozitarulcentral.ro or by telephone: +40 21.408.58.00.

Payment to shareholders holding Class B preference shares shall be made in accordance with item 2 by IBAN transmission to the Central Depository in accordance with the instructions referred to in item 2 above or through Banca Comerciala Romana SA, payment agent appointed by Meta Estate Trust SA for individual shareholders who do not have an account with a participant, in accordance with item 3.

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