

Background note for
ORDINARY GENERAL SHAREHOLDERS MEETING OF META ESTATE TRUST S.A.

Meta Estate Trust S.A., company established and operating under Romanian law, registered with the Trade Register under no. J40/4004/2021, CUI 43859039, with registered office in Bucharest, Sector 1, Str. Munții Tatra, no. 4-10, et. 4, hereinafter referred to as the "Company", through the Chairman of the Board of Directors,

With regards to the convening of the Ordinary General Shareholders Meeting ("OGSM") for 25.04.2024, at 16:30, at the Company's registered office in Bucharest, Sector 1, Str. Munții Tatra, nr. 4-10, et. 4, at which the shareholders registered in the Register of Shareholders kept by the Central Depository at the end of 16.04.2024, set as the Reference Date, for the first call, and on 26.04.2024 starting at 12:00 noon, at the same place, with the same agenda for all shareholders registered in the Register of Shareholders at the same Reference Date, for the second call, are entitled to attend and vote,

This document serves to inform and justify the items on the OGSM agenda as follows:

With regards to OGSM point no. 8 on Agenda:

The approval of the allocation of the Company's net profit for the previous financial year ended 31 December 2023, is one of the legal obligations of the OGSM. According to the audited financial statements, out of the net profit of RON 9,474,284.58, the amount of RON 541,680.59 is distributed to build up the Company's legal reserves, the remaining RON 8,932,603.99 being included in retained earnings which can be further directed towards the development of the Company, including by increasing the share capital through the issuance of new ordinary shares distributed free of charge to shareholders (as presented for approval in the Notice of the Extraordinary General Meeting of Shareholders dated 25.04.2024, item no. 2).

With regards to OGSM point no. 9 on Agenda:

If item 8 described above is not approved by the shareholders, the proposed to approve the allocation of the Company's net profit for the previous financial year ended 31 December 2023, is



part of the legal obligations of the AGM. According to the audited financial statements, from the net profit of RON 9,474,284.58 is allocated as follows:

- RON 541,680.59 for the constitution of the Company's legal reserves,
- RON 2,947,759.32 for distribution of total gross dividend of RON 2,947,759.32, related to preference shares (class B shares), according to art. 5.4.1. lit. c) of the Company's Memorandum of Association, representing 33% of the distributable annual profit for 2023, to the shareholders holding preference shares with priority dividend, in proportion to their shareholding in the class of preference shares (class B). According to art. 5.4.1. lit. h) of the Company's Memorandum of Association, the priority dividend is paid by allocation of free ordinary shares. Allocations will be made as a result of the share capital increase operation.
- RON 5,984,844.67 representing retained earnings which may be further directed towards the development of the Company, including by increasing the share capital through the issue of new ordinary shares distributed free of charge to shareholders (as presented for approval in the Notice of the Extraordinary General Meeting of Shareholders dated 25.04.2024, item 3).

Board of Directors Chairman,

Cert Master Standard S.R.L

Represented by Dinu Laurențiu Mihai

