

DIVIDEND POLICY 2023



The dividend distribution policy of Mecanica Fina SA outlines the principles, terms, conditions, and method of dividend payments. It can be revised in the future under the condition that the new policy's applicability begins after fulfilling obligations to inform interested parties.

- 1. Objectives:** Our dividend policy aims to distribute profits to shareholders in a sustainable and equitable manner while retaining sufficient resources for investments and growth.
- 2. Financial Stability:** We commit to maintaining strong financial stability to cope with unforeseen circumstances.
- 3. Distribution:** Dividends will be distributed regularly, with a proportion of adjusted net profits determined by the board of directors.
- 4. Reinvestment:** We reserve the right to reinvest profits in business development and strategic projects.
- 5. Transparency:** We will provide detailed information about the dividend policy and communicate clearly and transparently with shareholders.

Issuer's description of the dividend policy. Specification of dividends due/paid/accumulated in the last 3 years and, if applicable, reasons for any reduction in dividends over the past 3 years.

In the last three years, the company has not distributed dividends.

The profit recorded by the company on December 31, 2019, in the amount of 8,113,195 lei, was allocated as follows: 458,301 lei to legal reserves, 797,336 lei to cover the complete loss from 2017, and 6,857,558 lei as a carried-forward profit representing undistributed profit (account 117).

The profit recorded by the company on December 31, 2020, in the amount of 1,650,725 lei, was allocated to "legal" and "other reserves" for development.

The profit recorded by the company on December 31, 2021, in the amount of 4,513,182 lei, was also allocated to "legal" reserves as required by law and "other reserves" for development.

For the profit recorded by the company on December 31, 2022, the Board of Directors proposed, through the general meeting of shareholders' ordinary assembly notice, allocation to the development fund ("other reserves").