



COMMUNICATION
on the payment of the dividends related to the financial year 2021 by Nuclearelectrica S.A.
National Company

In compliance with Resolution no. 5 of the Ordinary General Meeting of Shareholders dated April 28th, 2022, Nuclearelectrica S.A. National Company ("SNN") **announces the payment of dividends related to the financial year 2021 via Depozitarul Central S.A. and CEC Bank, the selected paying agent for the payment of dividends.**

The payment of dividends shall be done as of June 24th, 2022, date of payment, to the shareholders registered in the Register of Shareholders kept by Depozitarul Central S.A. on the registration date June 7th, 2022. Ex-date approved by the Ordinary General Meeting of Shareholders of SNN is June 6th, 2022.

The gross dividend is **RON 1.97559234 per share**, and the related dividend tax will be withheld at source in the rates provided for by law.

The payment of net dividends shall be one in RON.

The payment of the net dividends due for 2021 is subject to the general provisions on prescription, being subject to prescription within 3 (three) years from the date of commencement of payment, i.e. June 24th, 2025.

Dividend payment methods:

1. Direct payment in the account of Participants (Brokers/ Custodian Banks) - for individual/legal entity shareholders who have opened an account with a PARTICIPANT on the clearing-settlement and registry system of the Central Depository

For all those shareholders, individuals, legal entities or other entities, who, on the registration date, June 7th, 2022, hold shares highlighted in Section II of the SNN Register of Shareholders in the account opened with the Participant, the related amounts shall be automatically paid by bank transfer



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via the Central Depository in the name of SNN, on the date of payment, June 24th, 2022, in the account of the Participant, without the submission of any further documents.

NOTE 1: All those shareholders holding accounts with the PARTICIPANTS, may not withdraw their dividends in cash /transfer from CEC Bank counters. NOTE 2: SNN shall not opt for delayed payment date.

2. Payment by bank transfer on June 24th, 2022 in the account of the individual and legal entity shareholders, not represented by the Participant, according to a request for registering the IBAN account with the Central Depository.

The supporting documents referred to in **Annex 1, section 2**, for the performance of a bank transfer directly into the shareholder's account shall be transmitted **to the Central Depository at least 4 business days prior to the date of payment, either by post or directly to the address** Depozitarul Central S.A. – Bucharest, 34-36, Carol I Blvd., District 2.

In compliance with the legislation applicable to the capital market, as of 2015, the Central Depository provides all **shareholders who are not represented by Participants** the option of cashing any amount of money due directly by bank transfer to a bank account, regardless of the issuer distributing the amounts of money. This option entails the registration of the IBAN code at the Central Depository, which may be used to collect more or all of the holdings and remaining valid for subsequent distributions, until a contrary notice from the shareholder is served. The registration of the IBAN by the Central Depository will be charged according to the schedule of rates charged to the holders of financial instruments and shall be borne by each individual shareholder. For further details on this payment option, SNN shareholders are kindly asked to contact the Central Depository at tel. +40 21.408.58.74 or e-mail contact@depozitarulcentral.ro

3. Payment in cash only for shareholders who are individuals, via the payment agent - CEC Bank

For shareholders not represented by a Participant, who are individuals and do not have their IBAN account registered with the Central Depository, the payment shall be made by releasing cash at the counters of any CEC Bank unit on the territory of Romania.

For the payment via CEC Bank, the shareholders who are individuals shall submit at the CEC Bank counters the documents referred to in Annex 1, section 1.



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The list of **CEC Bank** units is available on the website <https://www.cec.ro/sucursale>

In compliance with the provisions of the Tax Code in force, the standard tax rate applicable to dividend income is 5% of the gross amount of the dividends, with the exceptions relate to the non-taxation of dividend income being provided separately. Furthermore, non-resident shareholders may benefit from a different, more favorable, tax rate in compliance with the provisions of the Tax Code and Double Taxation Conventions concluded between Romania and the state of residence of that shareholder, based on the valid certificate of tax residence submitted by the non-resident shareholder.

*The non-resident shareholders, which have accounts opened with the Participants (Broker / Custodian Bank), and those that do not have accounts opened with the Participants (those that choose the methods provided under sections 2 and 3) which want the application of the more favorable provisions of the Agreement for avoiding double taxation concluded between Romania and their country of residence must send or submit, either by the Participant, if they have accounts opened with the Participant, or directly, if they have accounts opened with the Participant, at the headquarters of SN Nuclearelectrica S.A., at 65, Polona Street, district 1, Bucharest, zip code 010494, in attention of the Communication and Investor Relations Department, by **June 10th, 2022 inclusively**, the fiscal residence certificate for the year in which the dividends are paid, **within the validity term, as original documents or as certified copies**, with apostilles/superlegalization, if applicable, accompanied by certified translations, and contact details for clarifications, if any, on the fiscal residence certificates. If the verification of the fiscal residence and the provisions of the agreement for avoiding double taxation show that the more favorable rate provided in the agreement for avoiding double taxation may be applied, on the payment date, June 24th, 2022, such shareholders will receive the net dividends by applying that rate. Otherwise, the standard rate in force provided by the Fiscal Code of Romania will be applied.*

In case of submission of the certificate of tax residence, together with a request for payment through bank transfer of the net dividends distributed by SN Nuclearelectrica S.A., after the date of **June 10th, 2022**, but not later than **December 14th, 2022**, SNN shall withhold on the date of payment (June 24th, 2022) the dividend tax in force provided by the Romanian Tax Code, with any tax difference due to the shareholder being paid subsequently to the transmission and verification of the documentation, if following the receipt and the verification thereof it results that it would be entitled to a lower tax rate than the standard one laid down in the Romanian Tax Code.

SNN reserves the right to request additional documentation from the shareholder/its proxy, following the analysis of the application requesting the distribution of dividends.

NUCLEARELECTRICA S.A. National Company

65, Polona Street, District 1, 010494, Bucharest, Romania; Telephone +4021 203 82 00, Fax +4021 316 94 00;

Registration Number with the Trade Register: J40/7403/1998, Sole Registration Code (VAT No.): 10874881,

Subscribed and paid-up share capital: RON 3,016,438,940.

office@nuclearelectrica.ro, www.nuclearelectrica.ro



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The certificates of tax residence submitted by Participants after **June 10th, 2022** for the shareholders these are representing may be submitted at the SNN headquarters at 65, Polona Street, District 1, Bucharest, zip code 010494. Participants shall mention in the submission address of the afore-mentioned documents, the fact that these refer to shareholders of SNN and the dividends related to the financial year 2021, indicating the list of shareholders for whom the tax documents are being submitted, list that shall include: the full name of the shareholder (for the situations where the name in the Register of Shareholders is different from the one mentioned in the tax documents, the reasons/explanations of these differences shall be noted under the heading "Other comments"), the shareholder's identification code in compliance with the identification code sent to the Central Depository (i.e. NIN), number of shares held on the Registration date.

If the supporting documents are issued in a language other than Romanian and/or issued by foreign authorities, these should be submitted with apostille/superlegalization, if applicable, as well as in a certified translation into Romanian.

In compliance with Law no. 207/2015 on the Fiscal Procedure Code, as well as the Order of the President of the National Agency for Fiscal Administration no. 1699/October 25th, 2021 for the approval of the tax registration forms of taxpayers and the types of tax liabilities that form the fiscal vector, the shareholders of SN Nuclearelectrica SA **who are individuals, as well as non-resident legal entities have the obligation to register in Romania for tax purposes**, by submitting with the competent tax authorities in Romania of the Tax Registration Statement 015 (for non-resident legal entities) and 030 (for non-resident individuals) in order to obtain the tax identification code.

Statement 015 (for non-resident legal entities) and **Statement 030 (for non-resident individuals)** will be submitted at the registry of the relevant tax authority in Romania either directly (legal representative), through proxy or through the income payer.

Shareholders who are individuals, as well as non-resident legal entities, shall transmit to the SNN headquarters in Bucharest, 65 Polona St., the Department of Investor Relations, by **December 14th, 2022** at the latest, documents that feature the tax identification code obtained from the relevant tax authorities in Romania.

Non-resident individuals and non-resident legal entities may also obtain the tax registration code through the income payer (SN Nuclearelectrica SA), by submitting a power of attorney in this regard, as well as the following documents:

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a) for non-resident individuals

- copy of the identity document/passport where the serial number and the date of issue are mentioned - the term of validity (including the agency that issued such identification document), the domicile address of the non-resident individual, the region, postal code, certified by the holder as a **"certified true copy"**, as well as the telephone/fax number and the e-mail address;
- the certificate of tax residence for the year in which the payment of dividends takes place, **within the validity term, in original or certified copy** with apostille/with over-legalization, if the case may be, accompanied by an authorized translation.

b) for non-resident legal entities:

- copy of the act/certificate of incorporation issued by the trade register or the tax agency of the country of residence specifying the tax code and identification data of the legal entity, including the address of the registered office where the company performs its tax activity - certified by the holder as a **"certified true copy"**, as well as telephone/fax number and the e-mail address;
- the certificate of tax residence for the year in which the payment of dividends takes place, **within the validity term, in original or certified copy** with apostille/with over-legalization, if the case may be, accompanied by an authorized translation.

The above-mentioned documents shall be submitted at the SNN headquarters in Bucharest, 65 Polona St., Bucharest, District 1, postal code 010494.

The fee charged by the Depozitarul Central S.A., which also includes the bank charges applied by CEC Bank for the payment of net dividends in LEI, is borne by SNN.

Shareholders are kindly asked to take the necessary steps in order to update their personal identification data with Depozitarul Central S.A., as in the event that the payment is requested based on identification documents that do not correspond to the data found at the Depository, the payment may not be processed.

Regarding the processing of personal data and the free circulation of this data, SNN shall apply the SNN Policy on the processing of personal data, which is available on the company website, in the GDPR section.



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Further information on the procedure for the payment of dividends may be requested from, Depozitarul Central S.A. at the e-mail address contact@depozitarulcentral.ro or at the following telephone numbers: +40 21.408.58.00 or from the **CEC Bank** payment agent at the address office@cec.ro or the following telephone numbers: **Telverde** : 0 800 800 848 (toll-free number, available 24/7)

For other types of questions related to dividends, please access the company website <http://www.nuclearelectrica.ro/> Section *Relatii cu Investitorii/Dividende 2021 (Investor Relations/Dividends 2021)* and at the e-mail address investor.relations@nuclearelectrica.ro or the telephone number: +40 21.203.82.77.

SNN will publish on the company website <http://www.nuclearelectrica.ro/> Section *Relatii cu Investitorii/Dividende 2021 (Investor Relations/Dividends 2021)* a list of answers to the most frequent questions concerning the payment of dividends for the financial year ended on December 31st, 2021.

Chief Executive Officer
Cosmin Ghita