

Answers to frequently asked questions regarding OMV Petrom S.A. special dividend payment starting with October 19, 2023

1. Starting from which date does OMV Petrom pay special dividends?

On October 19, 2023 ("**Payment Date**"), OMV Petrom will commence payments of special dividends, through Depozitarul Central SA ("**Depozitarul Central**") and BRD - Groupe Société Générale ("**BRD**") - the selected payment agent.

For shareholders with an account opened to the Participant, the payment will be performed automatically by Depozitarul Central in the Participants' accounts on the Payment Date. The net special dividends payment for shareholders who do not have an account opened with a Participant may be performed starting with the Payment Date until October 19, 2026, inclusively, respectively within three years since the date when the payment process started.

2. What are the possible payment methods for special dividends?

The payment of special dividends can be done as follows:

- a) **through Participants (Custodian Banks or Brokers): for Individuals and legal entities / other entities having accounts opened with the Participant**

For shareholders that are individuals, legal entities or other entities who, on the Registration Date, hold shares in Section II of OMV Petrom's Shareholders Registry in the account opened with the Participant, dividends shall be paid automatically by bank transfer through Depozitarul Central into Participants' accounts on the Payment Date.

- b) **through Depozitarul Central, by bank transfer, only for the shareholders' requests addressed directly:**

Depozitarul Central provides to all **shareholders having no account opened to the Participant**, the possibility to receive any due amount by bank transfer into a bank account, irrespective of the issuer distributing such amounts, such option remaining valid for future distributions, unless expressly notified otherwise. In order to benefit from such payment method, shareholders are invited to directly contact Depozitarul Central at the following phone number 021.408.58.74 and / or e-mail address: dividende@depozitarulcentral.ro

- c) **through the payment agent – BRD Groupe Société Générale, as follows:**

- in cash, at any BRD cash desk: only for individuals, who **do not have an account opened with the Participant**, up to the amount set by the legal provisions in force;
- through bank transfer: individuals and legal entities / other entities who **do not have an account opened with the Participant**.

For dividend payments through bank transfer, the shareholder must fill in and submit the application form for payment of dividends (in person at BRD cash desks or by mail, as the case may be), together with all the supporting documents required.

3. Can dividends be received in shares instead of cash?

No, dividends shall be received only in cash. However, the amount of cash received as dividends may be reinvested in OMV Petrom shares by purchasing them in the market.

4. When should the shares be owned, in order to qualify for the right of receiving special dividends?

The payment of special dividends shall be performed only to OMV Petrom shareholders who are registered in the Shareholders' Registry, held by Depozitarul Central SA on September 28, 2023, the Registration date approved by the OMV Petrom Ordinary General Meeting of Shareholders ("OGMS") as of September 12, 2023.

5. Can dividends related to previous years that were not cashed in yet be requested and received?

Regarding previous years, currently, OMV Petrom dividends for 2020, 2021, 2022, as well as the special dividend approved in 2022 can be still cashed in via BRD, the payment agent selected for those respective years. The dividends related to 2020 financial year can be cashed in the latest until June 10, 2024, inclusively, the dividends related to 2021 financial year can be cashed in the latest until June 10, 2025, inclusively, the dividends related to 2022 financial year can be cashed in the latest until June 9, 2026, inclusively and the special dividend approved in 2022 can be cashed in the latest until September 2, 2025, inclusively.

The payment of net dividends due to OMV Petrom's shareholders is subject to the general provisions regarding prescription right, therefore dividends not cashed in within 3 (three) years from the date when the dividends payment started, are no longer paid, except for the case when the suspension/interruption of the prescription period can be proved according to the legal provisions.

In case of dividends for 2020, 2021 and special dividend approved in 2022 which were not cashed in until the end of the year in which they were distributed, the related dividend tax was computed, withheld and paid by OMV Petrom to the State budget until January 25 of the year following the distribution year. Tax withheld in case of dividends for 2020, 2021 and special dividend approved in 2022 was computed by applying the standard 5% rate, according to the legislation in force at the date of the computation, namely on December 31 of each year in which the dividends were distributed. In case of dividends for 2022 that are not paid until the end of 2023, the related dividend tax shall be computed, withheld and paid by OMV Petrom to the State budget until January 25, 2024, according to the legislation in force. The standard rate of the dividend tax is currently 8%.

6. How are the net special dividends computed?

The total value of net dividends due to a shareholder is determined by multiplying the number of shares held by the respective shareholder on the registration date with the value per share of the gross dividend, approved by OGMS as of September 12, 2023, out of which the dividend tax due is deducted, according to the legal provisions in force. More precisely, the net dividend and related tax on dividend is to be determined using the following computation method: the gross dividend corresponding to each

shareholder will be computed by multiplying the number of shares held at the Registration Date by the respective shareholder with the gross dividend per share; the resulting amount will be then rounded down to two decimals according to the Code of Depozitarul Central S.A., with its subsequent amendments and supplementations; afterwards, the tax on dividend will be computed by applying the relevant tax rate to gross dividends already rounded down to two decimals; the amount of the net dividend to be paid will represent the difference between the gross dividend rounded down to two decimals and the amount of the related tax on dividends rounded up/down according to the legal provisions.

7. How are net special dividends determined, in case of garnishment?

Net dividends due to a shareholder is determined in case of garnishment as follows: from the net dividends owed to a shareholder are deducted the seized amounts (in case of the amounts seized by the National Agency for Fiscal Administration/Offices of legal executors upon revenues).

8. When is the tax on special dividend computed?

According to the provisions of the Romanian Tax Code, dividend tax is a withholding tax and is computed on the date of dividend payment.

In case of special dividends that are not paid until the end of 2023, the related dividend tax shall be computed, withheld and paid by OMV Petrom to the State budget until January 25, 2024, according to the legislation in force.

9. Will OMV Petrom apply tax on my special dividends?

Yes. According to the provisions of the Romanian Fiscal Code, the general rule is that the income payer withholds the dividend tax from the gross dividend, the current standard tax rate being 8%, with the exceptions set out under the Fiscal Code. OMV Petrom shall withhold the tax on dividends both for shareholders resident in Romania and for non-resident shareholders.

In the case of non-resident shareholders, to benefit from the more favorable provisions of a Double Taxation Treaty concluded between Romania and the non-resident shareholder's country of residence, non-resident shareholders shall provide, as mentioned in the Notice regarding the payment of special dividends distributed in 2023 ("the Notice"), prior to the payment of dividends, a valid tax residency certificate for the year in which the dividend payment is made, in original or legalized copy, with apostille / supra-authentication where applicable, accompanied by an authorized Romanian translation, as well as the Affidavit indicated in the above mentioned Notice (if the case) and contact details for possible clarifications regarding the tax residency certificates and / or requests for additional documents. Otherwise, OMV Petrom shall withhold dividend tax from the gross dividend, by applying the standard dividend tax rate, currently at 8%, as set out under the Romanian Tax Code. The tax residency certificates already provided to OMV Petrom by non-resident shareholders by observing the conditions provided in Payment Notice of the dividends which had as Payment date June 7, 2023, will be taken into account also for the dividends which will have as Payment date October 19, 2023.

10. Are there any social contributions applicable for the dividends received by the individuals?

In respect of the dividends received by the individuals in 2023, social security contribution (pension contribution) is not applicable.

In respect of the dividends received by the individuals in 2023, under specific circumstances, it is applicable the health insurance contribution, irrespective of the employment status of the individual.

The health insurance contribution stays with the individual and it is due if the total annual revenue obtained from independent activities, intellectual property rights, the association with a legal entity (which fulfils the conditions of tax-payer, according to Title II, III of the Fiscal Code or Law no. 170/ 2016), grant of the use of goods, agricultural activities, forestry and fish farming, investments and other sources, estimated for the current year, it is equal or higher compared to 12 minimum gross salaries at country level, in force on the submission date of the statement and prorated with the number of months remaining until the end of the fiscal year.

The above calculation shall not include the following revenues: intellectual property rights, from agricultural lease / claim or association with legal entities according to Title II, III of the Fiscal Code or Law no. 170/ 2016, for which withholding tax is applicable.

In order to determine whether the taxable revenue exceeds the 12 minimum gross wages at country level the total estimated amount of the above-mentioned revenues will be considered, with the exception of dividends and interests for which the cashed-in amounts will be considered.

For the purpose of establishing the due health insurance contribution for the year 2023, the individual should submit the statement "Single statement regarding the income tax and social contributions due by the individuals". The deadline for submitting the statement is 25 May 2024, or 30 days from the event date (in case of individuals which start to carry out the activities and / or receive the above-mentioned incomes during the fiscal year).

The annual basis considered for the calculation of the health insurance contribution is the equivalent of 12 minimum gross salaries at country level, in force for the year in which the Single statement is submitted.

The rate of health insurance contribution is 10%.

The deadline for paying the health insurance contribution due by the individual is 25 of May of the following year for which the contribution is due.

11. A non-resident investor should declare the dividends obtained in the income tax return of its tax residency country?

Non-resident investors may be required to declare the dividends obtained in the income tax returns in their country of residence, as per the legal provisions applicable in their state of residence, therefore it is recommended that non-resident investors ask for specialized consultancy regarding their fiscal obligations in their country of residence.

12. What does the reference date mean?

The reference date is the calendar day, determined by the OMV Petrom Executive Board, according to applicable regulations and mentioned in the OGMS convening notice, in order to identify shareholders

who will participate and vote within the OGMS. Only those shareholders registered on the reference date in the Shareholders' Registry of the Company have the right to participate and vote within the respective OGMS. The reference date shall be subsequent to the publication of the OGMS convening notice.

The reference date for the OGMS convened for September 12, 2023, was August 28, 2023.

13. What does the registration date mean?

It is the calendar day established by the OGMS in order to identify shareholders who will benefit from dividends or other rights and who fall under the effects of the OGMS's resolutions. The registration date is subsequent to the date of the general meeting of shareholders, by at least 10 business days.

The registration date established by OGMS dated September 12, 2023, that approved the distribution of special dividends, is September 28, 2023.

14. What does the payment date for the special dividends mean?

It is the date when the payment of dividends starts via Depozitarul Central and the appointed Payment Agent, BRD. The date approved by the shareholders to start the payment of special dividends is October 19, 2023.

15. Can dividends be paid in cash, at the BRD front offices?

Yes, that is possible, but only for individuals or authorized representatives of the individuals who **do not have an account opened with a Participant**. In this respect, it is necessary to go to any BRD unit along with identity documents and, if applicable, photocopies of the documents indicated in the Notice, available on the OMV Petrom website www.omvpetrom.com, section Investors /Shares & Dividends/ Special Dividends and with the originals of these documents (in order to allow BRD representatives to verify compliance between copies and their originals). Originals shall be returned to their holders, while photocopies shall remain with BRD. The originals of tax residency certificates, as well as of the Affidavits indicated in the Notice shall not be returned as they will remain with OMV Petrom to be used as basis for applying the more favorable provisions of Double Tax Treaties for the avoidance of double taxation according to the provisions of the Romanian Tax Code.

If the supporting documents are issued in a foreign language, they must bear an apostille/ supra-authentication, where applicable, and they must be accompanied by their authorized translations in Romanian.

16. Can dividends be received directly in a BRD account? What should be done in this respect?

Yes, it is possible for shareholders **who do not have an account opened with a Participant**. In order to receive dividends in the account opened with BRD the shareholder must fill in the "Payment request by bank transfer form of the net dividends distributed by OMV Petrom S.A. - Individuals" or "Payment request by bank transfer form of the net dividends distributed by OMV Petrom S.A. – Legal Persons/other entities".

Forms, filled-in and accompanied by all supporting documents indicated in it, must be filed out and submitted:

- to the front office of any BRD agency. In this case, supporting documents shall be presented in simple copy and shall be certified for conformity against the original, under the signature of the shareholder/ legal representative thereof. BRD shall certify the conformity of these copies against the originals that the applicant should bring along. If the supporting documents are issued in a foreign language, they must bear an apostille/supra-authentication, if the case, and they must be accompanied by their authorized translation in Romanian;

or

- by post, at the address: Directia Titluri – City Offices, Sos Oltenitei, nr. 2, sector 4, Bucharest, Romania, postal code 041312. In this case, the supporting documents shall be presented in notarized copies, and sent by registered mail at the aforementioned address. In case the supporting documents are issued in a foreign language, they must bear an apostille/ supra-authentication, if the case, and they must be accompanied by their authorized translations in Romanian.

The holder of the bank account in which the transfer of net dividends is requested can be only the shareholder.

17. Can dividends be received into a bank account opened with a bank other than BRD? What should be done in this respect?

Yes, it is possible. In order to receive dividends in a bank account opened with another bank, there are two options:

- Through BRD, the selected payment agent, in which case, apart from the payment forms duly filled in and accompanied by the supporting documents referred to in the payment forms, the requester must produce a statement of account, certified by the bank where the transfer of the dividends' value is requested or any other justifying document, issued by the respective bank, clearly identifying the account holder.
- Through the Depozitarul Central, as described herein at point 2, letter b).

The holder of the bank account in which the transfer of net dividends is requested can be only the shareholder.

18. Can dividends be received into a bank account opened with a foreign bank?

Yes, it is possible. In this respect, the payment forms, filled-in and accompanied by the supporting documents referred to in the payment forms, should be transmitted.

19. Can dividends be paid into a bank account opened in another currency?

The payment of dividends shall be made in RON, but, if the payment of dividends is requested to be done in another currency, the amount in RON corresponding to the net dividends to be cashed in shall be converted into the requested currency based on the exchange rate used by BRD on the payment

date. This option is available only for payments made through bank accounts for those non-resident shareholders who **do not have** an account opened with a Participant.

20. In the case of a request for the payment of dividends by bank transfer into an account opened in foreign currency, is it possible to negotiate the BRD exchange rate?

The exchange rate can be negotiated with BRD for amounts exceeding EUR 20,000.

21. Where can I find the "Payment request by bank transfer form of the net dividends distributed by OMV Petrom S.A. - Individuals" or "Payment request by bank transfer form of the net dividends distributed by OMV Petrom S.A. – Legal Persons/other entities"?

Forms are available on the OMV Petrom website (<http://www.petrom.com>, section Investors / Shares & Dividends/ Special Dividends) or on the BRD website (<http://www.brd.ro>).

In order to download the forms, you can directly access the following addresses: <https://www.brd.ro/en/financial-markets/custody-storage-issuers/issuer-services>, or these can be collected from any BRD agency.

22. What type of identification can be included in the payment request form?

An identity document (old/new format) bearing the personal numerical code (CNP) for Romanian citizens or a passport bearing the identification number of foreign citizens are acceptable documents.

Driving licenses or any other type of identity documents with a photo, other than official Romanian documents or passport shall not be accepted.

23. How can dividends of a deceased shareholder be cashed?

If deceased shareholders are included in the Shareholders' Dividends Registry on the Registration Date, dividend payments will be made after receiving a request for their rights from their legal heirs and the registration by the Depozitarul Central of the direct transfer of the ownership over the financial instruments takes place, as effect of the inheritance, in compliance with the regulations in force.

24. When can the payment forms be sent?

Presentation at the BRD counters to request payment in cash or by bank transfer can be made starting on October 19, 2023. Alternatively, requests for payment in a bank account can be sent before that date, by mail at Directia Titluri – City Offices, Sos Oltenitei, nr. 2, sector 4, Bucharest, Romania, postal code 041312, in which case all the documents indicated in the payment forms must also be sent in authenticated copy. In all cases the payment of special dividends distributed in 2023 is made by BRD starting on October 19, 2023.

25. Will dividend payment be made in full or there are bank fees charged?

BRD shall not charge any bank fees to OMV Petrom's shareholders for dividends paid in RON, whether it is for payments in cash or by bank transfer into accounts open in Romania or abroad. These bank fees shall be borne by OMV Petrom.

In the case of dividend payments made through Participants or into a bank account opened with a bank other than BRD, the fees charged by the respective entities if applicable will be borne by the shareholders.

26. What is the timeframe, following the submission of the payment request after the Payment Date (October 19, 2023), during which the payment of net dividends is made?

BRD shall perform the payment of net dividends within maximum one business day (or at most ten business days in the case of non-resident shareholders who submit tax residency certificates) from the date when BRD received the payment request, accompanied by the complete and correct supporting documents and subsequent clarifications and additional documents requested. The date when the shareholders' bank accounts are credited depends on the interbank circuit and on the chain of corresponding banks.

27. What should I do if I don't receive the money within the timeframe indicated in the payment forms?

You should contact BRD, who will look further into the situation, at no cost. Supplementary information regarding the dividend payment procedure can be requested at this address: titluri@brd.ro or by phone at: +40 721.273.310, +40 722.539.829 or +40 722.642.649.

28. What should I do if the amount does not correspond with the number of shares held?

If you receive a different amount from the one expected according to the number of shares held, you should contact Depozitarul Central S.A., in order to request an account statement as of the registration date September 28, 2023. This statement shall confirm the number of shares held, so the adequate amount of net dividends can be calculated based on the instructions provided under point 6. If the calculated amount is still different from the received one, you should contact for clarifications BRD, by e-mail: titluri@brd.ro or by phone: +40 721.273.310, +40 722.539.829 or +40 722.642.649., or OMV Petrom, by phone: +4 0800 800 064 (free of charge) or +4 021 402 2206.

29. If I give the bank wrong instructions and/ or I want to change the instructions, what should I do?

Instructions can be changed only if, following shareholder's request, BRD ascertains that it can modify the payment instruction and confirms it. In order to reinstate the payment, any additional cost will be borne by the requester, including the transaction cost.

30. Can I receive dividends on behalf of another person?

No, unless you are the shareholder's legal representative and you hold a special power of attorney, in original or a notarized copy of a special power of attorney in this respect and you provide the supporting documents indicated in the payment form.

31. Is there any withholding tax for dividends paid to Pension Funds?

Romanian pension funds (facultative/privately held pension funds) shall be subject to the 8% standard dividend tax rate according to art. 43 para. (5) of the Romanian Fiscal Code, as amended by the Government Ordinance no. 16/2022.

Non-resident pension funds set-up and authorized in one of the EU Member States or in one of the states within the European Economic Area shall be subject to the 8% standard dividend withholding tax rate, given that in the current form of the Romanian Fiscal Code, as amended by the Government Ordinance no. 16/2022, the specific tax exemption for dividend income cashed by these entities no longer exists.

32. The dividends due to OMV Petrom shareholders - investment funds / collective investments undertakings without legal personality, will be paid without withholding any dividend tax?

By reference to article 43 of the Tax Code, non-withholding the dividend tax to shareholders, investment funds / collective investments undertakings without legal personality, defined as per Romanian capital market regulations, is conditioned by OMV Petrom receiving the documents mentioned under Annex 1, point 2.2.1 of the Notice until September 29, 2023 (for investment funds with an account opened with a Participant) or together with the application form for payment of dividends by bank transfer for payment after the Payment Date (for investment funds which do not have an account opened with a Participant). If the above mentioned documents and any related clarifications requested are not provided until September 29, 2023 for payments on the Payment Date (October 19, 2023) or together with the application form for payment of the net dividends by bank transfer, for payments made after the Payment date, OMV Petrom shall withhold dividend tax for the respective investment funds from the gross dividend at the standard tax rate in force provided by the Tax Code. In case of such investment funds / collective investments undertakings without legal personality represented by a Participant, which already provided the documents set forth in Annex 1, point 2.2.1 for the dividends which had the Payments date June 7, 2023, it is necessary to provide a statement signed by hand or using an extended electronic signature, based on a qualified certificate according to the law, by the legal representative/authorized person representing the investment fund / collective investments undertakings without legal personality, attesting the fact that the data declared and the documents transmitted for the dividends with the Payment date June 7, 2023 did not suffer any changes. If it is not the case, then such shareholders must declare such changes and have to submit the documents which sustain such changes.

33. When shall the distribution of dividends for the year 2023 take place?

The decision for the distribution of dividends for the year 2023 shall be made by OGMS after the end of the financial year 2023, along with the approval by the OGMS which will take place in 2024 of the financial statements as of December 31, 2023. Dividends allocation for the year 2023 will only occur if OGMS shall approve that the profit - or a part of it - shall be distributed as dividends. The Executive Board's proposal regarding the distribution of dividends for the year 2023 shall be made public at the

latest with the convening notice of the 2024 OGMS, so that each shareholder should be fully informed in this respect.