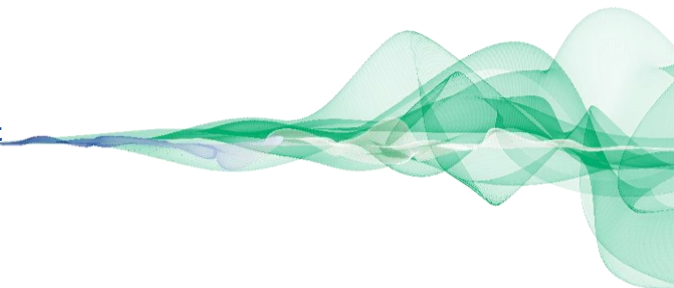




ROMGAZ

2023 Report on Income Tax Information



I. Regulatory framework

This Report presents the information related to 2023 income tax, according to the provisions of Public Finances Minister Order no. 2844/19.12.2016 („OMFP 2844/2016”) for Romgaz Group (consisting of the parent undertaking, S.N.G.N. ROMGAZ S.A, hereinafter „the Company”/ ” S.N.G.N. Romgaz S.A.”, and the two subsidiaries S.N.G.N. Romgaz S.A. - Filiala de Înmagazinare Gaze Naturale Depogaz Ploiești S.R.L and Romgaz Black Sea Limited, an international company established and operating according to the Commonwealth Law in Bahamas.

OMFP 2844/2016 is applicable to public interest entities and implements in national law the provisions of Directive 2013/34/EU of the European Parliament and of the Council on annual financial statements, consolidated financial statements and related reports of certain types of undertakings.

Definitions underlying the Report:

1. **ultimate parent undertaking** means an entity that prepares the annual consolidated financial statements of the largest group of entities;
2. **consolidated annual financial statements** means the financial statements which are prepared by a parent company of a group, in which the assets, liabilities, equity, income and expenditure are presented as those of a single economic entity;
3. **tax jurisdiction** means a State or a non-State jurisdiction that has fiscal autonomy with respect to corporate income tax.

Entities required to report on income tax information are ultimate parent undertakings, whose consolidated revenues have exceeded on their balance sheet date, for each of the past two consecutive financial years, the amount of RON 3,700,000,000 (equivalent to EUR 747,474,740 at the exchange rate published in the Official Journal of the European Union on December 21, 2021), as reflected in their annual consolidated financial statements.

Based on these regulations, S.N.G.N. Romgaz S.A., ultimate parent undertaking, whose securities are admitted to trading on the regulated market of the Bucharest Stock Exchange (BVB) and which has a subsidiary that is established in accordance with the laws of the Bahamas, is required to prepare the **Report on Income Tax Information**.

II. Reporting Entities

The Report relates to the undertakings within Romgaz Group, respectively S.N.G.N. Romgaz S.A., S.N.G.N. Romgaz S.A. - Filiala de Înmagazinare Gaze Naturale Depogaz Ploiești SRL and Romgaz Black Sea Limited.

III. Presentation of Romgaz Group

a) Ultimate parent undertaking

Name: S.N.G.N. „ROMGAZ” SA

Main activity: natural gas production

Registered office: Mediaş, Constantin I. Moţaş Square, no.4, cod 551130, Sibiu County

Trade Register Office registration number: J2001000392326

European Unique Identifier (EUID): ROONRC.J2001000392326

Tax Registration Code: RO14056826

Code LEI: 2549009R7KJ38D9RW354

Legal form of incorporation: joint-stock company

Subscribed and paid-in share capital: RON 3,854,224,000

Number of shares: 3,854,224,000 each having a nominal value of 1 RON.

Regulated market on which the company's shares are traded: Bucharest Stock Exchange

b) S.N.G.N. Romgaz SA - Filiala de Înmagazinare Gaze Naturale Depogaz Ploieşti S.R.L. (Depogaz)

As of April 1, 2018, the subsidiary that manages the natural gas storage activity, called **SNGN Romgaz SA - Filiala de Înmagazinare Gaze Naturale Depogaz Ploieşti SRL**, became operational.

The subscribed and paid-in share capital of the company is RON 66,056,160, divided into 6,605,616 shares, with a nominal value of RON 10 per share.

The Subsidiary took the operation of the underground storages under Romgaz concession, and the operation of the assets owned by Romgaz that contribute to the activity. It has also fully taken over the staff carrying out the storage activity.

Depogaz operates 5 underground storages, developed in depleted natural gas reservoirs, with a storage capacity of 2.870 bcm.

c) Romgaz Black Sea Limited (RBS)

As of August 1, 2022, Romgaz became the sole shareholder of ROMGAZ BLACK SEA LIMITED.

RBS is an international company established and operating according to the Commonwealth Law in Bahamas.

RBS owns 50% of the rights and obligations provided the Concession Agreement in XIX Neptun Block, Deepwater Area in the Black Sea. OMV Petrom S.A. owns the other 50% participating interest in said rights and obligations, and it is the operator of the block as of August 1, 2022.

RBS does not own any assets or interests in and is not a party to any joint operating agreement, exploitation agreement, production sharing agreement or similar agreement, other than the Concession Agreement in the XIX Neptun Block, Deepwater Area of the Black Sea ("Neptun Deep").

The Neptun Deep Project activity is carried out through ROMGAZ BLACK SEA LIMITED Nassau (Bahamas), Bucharest Branch. At the moment, Neptun Deep Block is in the exploration and development phase.

IV. Report on income tax information

The ultimate parent undertaking is S.N.G.N. ROMGAZ S.A. It carries out its entire activity in Romania.

Reporting period is 2023.

The report is submitted in RON.

Subsidiaries consolidated in S.N.G.N. ROMGAZ S.A. financial statements are:

- S.N.G.N. ROMGAZ S.A. - Filiala de Înmagazinare Gaze Naturale Depogaz Ploieşti S.R.L., established according to the laws of Romania. Company carries out its entire activity in Romania;
- Romgaz Black Sea Limited, established according to the laws of Bahamas. Company carries out its entire activity in Romania.

Relevant tax jurisdiction is Romania.

a) Number of employees

Number of employees on a full-time equivalent basis registered on December 31, 2023 was 5,978 people.

b) Revenue of undertakings in Romgaz Group, according to IFRS

Revenue, as defined by IFRS, excluding value adjustments and dividends received from affiliated undertakings, amounted RON 8,272,435 thousand. Revenue presented was the revenue of each undertaking before elimination of intercompany transactions.

c) Romgaz Group Profit

Consolidated gross profit for 2023 was RON 2,812,109 thousand.

d) Income tax accrued in Romania

Income tax accrued during the financial year 2023, representing the current tax expense recognized in respect of taxable profits or losses in 2023 by Romgaz Group undertakings in Romania, was RON 691,279 thousand.

e) Paid income tax

The amount of income tax paid on a cash basis is the amount of income tax paid during the relevant financial year by the undertakings in Romania and was RON 1,781,868 thousand.

f) Accumulated earnings

Accumulated earnings mean the amount of profits from the past financial years and the relevant financial year, the distribution of which has not yet been decided. The amount was RON 6,204,783 thousand.

The Report can be found on the company's website: www.romgaz.ro.

Chief Executive Officer
Răzvan POPESCU

Chief Financial Officer
Gabriela TRÂNBIȚAȘ