# Approval for Extension of Intra-Group Loans

The Board of Directors of ROCA Industry submits for shareholders' approval the request to extend certain intra-group loans (both received by ROCA Industry from its majority shareholder, ROCA Investments, and granted by ROCA Industry to its subsidiaries).

Information regarding the loans for which an extension of three years is requested is included in the following table.

| Description | Contract Date | Maturity Date | Currency | Interest Rate | Principal as of 30.06.2024 (RON) |
|---|---|---|---|---|---|
| *Loans granted by ROCA Industry to its subsidiaries* | | | | | |
| *EVOLOR* | 25.11.2021 | 25.11.2024 | RON | Fix 6% | 24,000,000 |
| *EVOLOR* | 18.11.2022 | 18.11.2024 | RON | ROBOR 1M+2.5% | 5,099,691 |
| *ECO EURO DOORS* | 16.12.2022 | 16.12.2024 | EUR | EURIBOR 1M + 3% | 1,741,985 |
| *DIAL* | 20.09.2022 | 30.09.2024 | EUR | Fix 6% | 17,010,337 |
| *DIAL* | 30.08.2023 | 29.08.2024 | EUR | EURIBOR 1M + 3.3% | 5,972,520 |
| *ELECTROPLAST* | 30.06.2023 | 31.12.2024 | EUR | NBR ref rate | 2,986,260 |
| *ELECTROPLAST* | 30.06.2023 | 31.12.2024 | EUR | 6% | 1,275,148 |
| *ELECTROPLAST* | 30.06.2023 | 31.12.2024 | EUR | ROBOR 1M + 3% | 995,420 |
| *ELECTROPLAST* | 30.06.2023 | 31.12.2024 | RON | NBR ref rate | 678,440 |
| *ELECTROPLAST* | 30.06.2023 | 31.12.2024 | RON | Dob. De ref. BNR | 1,356,880 |
| ***Total*** | | | | | **61,116,681** |
| *Loans received by ROCA Industry from its majority shareholder, ROCA Investments* | | | | | |
| *ROCA Investments* | 30.08.2023 | 30.08.2024 | EUR | EURIBOR 1M+3.2% | 5,972,520 |
| ***Total*** | | | | | **5,972,520** |

## 1. Loans Granted to Evolor SRL

The loans granted to EVOLOR were necessary for the investment vehicle Colorock13, through which the acquisition of EVOLOR was made, and which, after the merger of the two companies, were fully taken over by EVOLOR. The first loan, granted in November 2021, was needed for the partial payment of the price for the acquisition of EVOLOR to the former shareholders. Subsequently, in November 2022, ROCA Industry granted an additional loan for the payment of the second installment of the price (according to the clauses of the Sale-Purchase Agreement).

The financing of EVOLOR's acquisition included a structured financing mechanism in the form of a leveraged buyout (LBO), with part of the acquisition price secured through bank financing and the rest through ROCA Industry's own sources. Thus, according to the clauses of the bank financing contract, the loans granted by the Company are subordinated to the credit facilities, and therefore it is necessary to extend them at maturity.

## 2. Loan Granted to Eco Euro Doors SRL

Eco Euro Doors, following its merger with Doorsrock4 (the investment vehicle through which EED was acquired), took over a loan of RON 1.7 million (equivalent to EUR 350 thousand). This loan was granted by ROCA Industry to the vehicle in December 2022 to increase its stake in EED's share capital from 70% to 100%. In the case of EED, the acquisition financing also included a structured LBO financing, and the loans granted by ROCA Industry are subordinated to the credit facilities.

### 3. Loans Granted to Dial SRL

Following the merger with Nativerock1 (the investment vehicle through which DIAL was acquired), DIAL took over a loan of RON 24 million, of which, subsequently, by the AGM decision of 20 December 2023, RON 7 million was converted through a capital increase, resulting in a credit of 17 million RON by the end of 2023. An additional loan of RON 6 million was granted to guarantee the obligations assumed through the credit facility contracted by Nativerock1 for the acquisition of DIAL's shares in 2022. The transaction for acquiring DIAL was also based on an LBO structured financing, with intra-group loans subordinated to the credit facilities obtained.

### 4. Loans Granted to Electroplast SA

Regarding Electroplast, the company was acquired by ROCA Industry at the end of June 2023 from its majority shareholder, ROCA Investments. The transaction involved an acquisition price at the evaluated value of the Company at that time, determined by an independent authorized evaluator's report based on the financial results at the end of 2022.

Additionally, ROCA Industry took over all receivables held by ROCA Investments related to Electroplast, resulting from loan agreements between ROCA Investments as creditor and Electroplast as debtor. The value of the loans taken over from ROCA Investments was RON 9.3 million (necessary for investments to develop activities and cover short-term financing needs), and no new loans have been granted since the transaction was completed. Of the total amount, a RON 2 million loan will be reimbursed at maturity (30 August 2024), the rest of the loans being proposed for renewal for a periuod of 3 years.

### 5. Loan Granted by ROCA Investments to ROCA Industry

The loan granted in April 2023 by ROCA Investments to ROCA Industry was used by DIAL in order to guarantee the obligations assumed under the credit facility contracted by Nativerock1 for the acquisition of the shares of DIAL in 2022 and for the refinancing of loans previously contracted by it, credit facility taken over by DIAL after the completion of the merger by absorption involving Nativerock1.