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**DIVIDEND POLICY**

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**TERRA INNOVATUM GLOBAL N.V.**

dated as of 10 October 2025

## DIVIDEND POLICY

### TERRA INNOVATUM GLOBAL N.V.

#### 1 Introduction

- 1.1 This dividend policy (**Dividend Policy**) of Terra Innovatum Global N.V. (**Company**) was adopted by the board of directors of the Company (**Board**) on 9 October 2025 and is effective as from 10 October 2025 and shall remain in full force and effect until amended or terminated (in whole or in part).

#### 2 Dividend Policy

- 2.1 Under Dutch law, the Company may only pay dividends to the extent the Company's equity (*eigen vermogen*) exceeds the sum of its paid up and called up part of its issued capital and the reserves which must be maintained pursuant to the law and (if it concerns a distribution of profits) after adoption by the general meeting of shareholders of the Company (**General Meeting**) of the annual accounts from which it appears that such distribution is permitted.
- 2.2 The Board may decide that all or part of the remaining profits shall be added to the reserves. After such reservation, subject to the abovementioned restrictions, any remaining profit will be at the disposal of the General Meeting. The Board may resolve to make interim distributions on the shares in the capital of the Company (**Shares**), subject to certain requirements, and with observance of (other) applicable statutory provisions, without the approval of the General Meeting.
- 2.3 In the event the Company intends to pay cash dividend (denominated in U.S. dollars) on the ordinary shares in the capital of the Company (**Ordinary Shares**), such cash dividend will be subject to the discretion of the Board and compliance with applicable law, and will depend on, among other things, the results of operations, financial condition, level of indebtedness, capital requirements, contractual restrictions (such as restricted payment covenants), business prospects and other factors that the Board may deem relevant.
- 2.4 The Company's Ordinary Shares have equal economic rights on distributions made by the Company. Any and all distributions on the Ordinary Shares shall be made in such a way that on each Ordinary Share an equal amount or value will be distributed, provided that and with observance of the following order of priority:
- (a) in the event of a distribution of profits in respect of a financial year, an amount equal to 1% of the aggregate nominal value of all outstanding Preferred Shares (as defined in the articles of association of the Company) shall first be added to the separate dividend reserve maintained for the holders of Preferred Shares (as defined in the articles of association of the Company);
  - (b) following such, no further distribution shall be made on Preferred Shares (as defined in the articles of association of the Company) in respect of such financial year, unless at the prior proposal from the Board and a subsequent resolution of the Class Meeting

Preferred Shares (as defined in the articles of association of the Company) is obtained.

### **3 Responsibilities and authorizations Board and General Meeting**

#### **3.1 Board:**

- (a) determines which part of the profits shall be reserved, with due observance of this Dividend Policy;
- (b) determines the date on which distributions are payable;
- (c) may resolve to make distributions from the share premium reserve or other distributable reserves maintained by the Company;
- (d) may resolve to make interim distributions on Shares, provided that an interim statement of assets and liabilities drawn up in accordance with the statutory requirements shows that the sum of (a) the paid up and called up part of the Company's issued capital, (b) the reserves which must be maintained by the Company pursuant to the law and (c) the amount of the distribution does not exceed the amount of the Company's equity, and with observance of (other) applicable statutory provisions and the articles of association of the Company;
- (e) may resolve that a distribution on Shares shall not be paid in whole or in part in cash but in kind or in the form of Shares, or decide that holders of one or more Shares (**Shareholders**) shall be given the option to receive the distribution in cash or in kind and/or in the form of Shares, with due observance of applicable statutory provisions and the Company's articles of association, and may determine the conditions under which such option can be given to the Shareholders;
- (f) adopts this Dividend Policy and any amendments thereto.

#### **3.2 General Meeting:**

- (a) may resolve to distribute any part of the profits remaining after reservation by the Board.

### **4 Website**

This Dividend Policy, and any amendments thereto, shall be published on the Company's website.

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