

## Press release<sup>1</sup>- Additional information in view of the extraordinary shareholders' meeting of 14 March 2022

On 9 February 2022, an extraordinary shareholders' meeting was convened to be held on 14 March 2022 at 10:00 (Belgian time, GMT +1) at the registered office of Rosier SA, before Me Emmanuelle Robberechts notary public in Leuze (hereinafter, the General Meeting).

The General Meeting will resolve on the agenda points set out in the convocation, amongst which a capital increase through contribution in kind by Borealis AG (Borealis), Rosier SA's controlling shareholder, of (i) its receivables under the following shareholder loans that Borealis (as lender) entered into with the Company (as borrower): (A) the EUR 25 million intercompany loan agreement dated 16 July 2020, effective as from 22 July 2020, amended for the last time in February 2021 and expiring on 30 June 2022 and (B) the EUR 25 million intercompany loan agreement dated 16 July 2020, effective as from 28 August 2020, amended for the last time in February 2021 and expiring on 30 June 2022 (together, the Borealis' Loans) and (ii) a portion of the receivables under the current account (the Current Account) between Borealis Financial Services NV and Rosier SA (receivables assigned by Borealis Financial Services NV to Borealis). The receivables under the Borealis' Loans and the Current Account would each be contributed at nominal value in the Company's capital, for an aggregate amount of EUR 55 million and against the issuance of 2,750,000 new ordinary shares (the Capital Increase).

In accordance with the FAQ of the FSMA ('FAQ about contributions in kind, mergers, divisions and equivalent transactions') and in view of the General Meeting, Rosier SA has provided additional information regarding:

1. the independence of KBC Securities, which was appointed as independent expert ahead of the Capital Increase by the committee of independent directors of Rosier SA in accordance with article 7:97 §3 of the BCCA to provide a valuation report regarding Rosier SA; and
2. the most important hypotheses on which the valuation of Rosier SA was based in the framework of the Capital Increase, as well as any parameters that affect the principal valuation hypotheses.

Such additional information can be consulted on Rosier SA's website through the following link:  
<https://www.rosier.eu/en/financial-informations/share-and-shareholders/special-reports/>.

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<sup>1</sup> Also available on the website [www.rosier.eu](http://www.rosier.eu) under the heading "Financial information"

On behalf of the Board of Directors.

*Willy Raymaekers*  
Chairman and CEO of Rosier Group

