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# Manner of Dividend Payment

# Payment Administrator

The dividend shall be paid to the shareholders through Česká spořitelna, a.s., Company Reg. No. 45244782, with its registered office at Olbrachtova 1929/62, 140 00 Praha 4 (hereinafter referred to as "**Česká spořitelna**").

## Request for Dividend Payment

The dividend shall be paid to the shareholders listed in the issue register and to the shareholders represented by the asset custodian listed in the issue register in a cashless manner to an account maintained by a bank in Czechia upon written request delivered to Česká spořitelna, meeting the conditions for a specific group of shareholders/custodians defined below (hereinafter referred to as the "**Request**").

Request – method of delivery to Česká spořitelna:

- I. In person at any branch of Česká spořitelna (hereinafter referred to as "**Personal Form**"), where the payment will only be carried out in a cashless manner;
- II. By post to the address: Česká spořitelna, a.s., A332 Správa produktů finančních trhů, Budějovická 1518/13b, 140 00 Praha 4 (hereinafter referred to as "**Postal Form**");
- III. From the data box established pursuant to Act No. 300/2008 Coll., on electronic acts and authorized conversion of documents for this shareholder (or, as the case may be, the given custodian), to the data box of Česká spořitelna, whose identifier is: wx6dkif (hereinafter referred to as the "**Data Box**");
- IV. In electronic form to Česká spořitelna's e-mail address: vyplatadividend@csas.cz, whereas such request must be signed by the relevant electronic signature of the shareholder or the person(s) authorized to act on behalf of the shareholder (or, where applicable, the custodian), either (a) by a guaranteed electronic signature based on a qualified certificate for electronic signature (hereinafter referred to as the "**Guaranteed Electronic Signature**") or (b) by a qualified electronic signature (hereinafter referred to as the "**Qualified Electronic Signature**"), both within the meaning of Act No. 297/2016 Coll., on trust services for electronic transactions (hereinafter referred to as "**Electronic Form**").

## Shareholders – Natural Persons Using Bank Identity Verification

Shareholders – natural persons with a tax domicile in Czechia and a bank account maintained by a bank in Czechia providing its clients with electronic identity verification in the form of bank identity will be paid the dividend based on the Request of the respective shareholder entered via Česká spořitelna's web application at [www.vyplatadividend.cz](http://www.vyplatadividend.cz) using identity verification in the form of a bank identity (hereinafter referred to as "**Bank Identity**"). This verification method may also be used in relation to the unpaid (and not expired) dividend from previous years.

## Shareholders – Natural Persons Residing in Czechia and Slovakia

### Request delivery

The Request shall be delivered to Česká spořitelna in Personal Form, Postal Form, by Data Box or in Electronic Form (for the possibility of using Bank Identity, see paragraph above).

### Requirements for the Request

Such Request must contain a statutory declaration of the actual ownership of the income and of the shareholder's tax residency and include an account number including the identification of the bank residing in Czechia keeping that account.

If the paper-based Request is delivered to Česká spořitelna in Postal Form and the total amount of the gross dividend of this shareholder exceeds CZK 3,000, the shareholder's signature must be officially certified.

### **Request submitted by representative**

When submitting the Request, the shareholder's representative must provide a written power of attorney signed by the represented shareholder. However, the statutory declaration must always be signed directly by the shareholder (it may be included in the power of attorney). Where the signatures on the Request must be certified, the signatures on the power of attorney must also be certified.

In case the representative is a foreign legal entity, the Request must be accompanied by the original paper-based extract from the foreign commercial register or similar register of the representative, or a certified copy thereof (not older than 6 months), proving that the Request is signed by the person(s) authorized to act for the representative.

In case that the Request is delivered to Česká spořitelna by Data Box or in Electronic Form, the power of attorney for the shareholder's representative must always (i.e., irrespective of the amount of the dividend) be accompanied by (a) a Guaranteed Electronic Signature or (b) a Qualified Electronic Signature, or the power of attorney may be delivered in electronic form acquired by authorized conversion of the paper-based power of attorney meeting the requirements of an officially verified signature referred to in the preceding paragraph.

## **Shareholders – Natural Persons Residing Outside Czechia and Slovakia**

### **Request delivery**

The Request shall be delivered to Česká spořitelna in Personal Form, Postal Form or by Data Box.

### **Requirements for the Request**

Such Request must contain a statutory declaration of the actual ownership of the income and of the shareholder's tax residency and include an account number including the identification of the bank residing in Czechia keeping that account.

If the paper-based Request is delivered to Česká spořitelna in Postal Form, the shareholder's signature must be officially certified.

### **Request submitted by representative**

When submitting the Request, the shareholder's representative must provide a written power of attorney bearing the represented shareholder's certified signature. However, the statutory declaration must always be signed directly by the shareholder (it may be included in the power of attorney).

In case the representative is a foreign legal entity, the Request delivered in Postal Form must be accompanied by the original paper-based extract from the foreign commercial register or similar register of the representative, or a certified copy thereof (not older than 6 months), proving that the Request is signed by the person(s) authorized to act for the representative.

In case that the Request is delivered to Česká spořitelna by Data Box, the power of attorney for the shareholder's representative must always be accompanied by (a) a Guaranteed Electronic Signature or (b) a Qualified Electronic Signature, or the power of attorney may be delivered in electronic form acquired by authorized conversion of the paper-based power of attorney meeting the requirements of an officially verified signature referred to in the preceding paragraph.

## Shareholders – Legal Entities and Shareholders Represented by Custodian

### Request delivery

The Request shall be delivered to Česká spořitelna in Postal Form with an officially verified signature of the person(s) authorized to act on behalf of the shareholder (or the custodian), by Data Box or in Electronic Form.

### Requirements for the Request

The Request shall include a statutory declaration of beneficial ownership of the income, tax residency of the shareholder or the ultimate owners of the dividend income, and shall include the account number, including the name of the bank in Czechia that maintains the account. If the paper-based Request is delivered to Česká spořitelna in Postal Form, the signature of the person(s) authorized to act on behalf of the shareholder (or the custodian) must be officially certified.

In case the shareholder is a foreign legal entity, the Request must also be accompanied by the original paper-based extract from the foreign commercial register or similar register of the shareholder, or a certified copy thereof (not older than 6 months), proving that the Request is signed by the person(s) authorized to act for the shareholder. In the event that the Request is delivered to Česká spořitelna by Data Box or in Electronic Form, the extract must be sent in electronic form obtained by authorized conversion of the paper form.

In case that the Request is submitted by a custodian, the statutory declaration referred to in the first paragraph of this section may be submitted by the custodian collectively on behalf of all the relevant shareholders to whom it relates, in which case it must be signed by the person(s) authorized to act on behalf the custodian. The custodian's Request shall, in the case of a foreign legal entity, be accompanied by the original paper-based extract of that custodian from the foreign commercial register or similar register, or a certified copy thereof (not older than 6 months), proving that the Request is signed by the person(s) authorized to act on behalf of the custodian. In case that the Request is delivered to Česká spořitelna by Data Box or in Electronic Form, the extract must be sent in electronic form obtained by authorized conversion of the paper form.

### Request submitted by representative

When submitting the Request, the shareholder's (or the custodian's) representative must provide a written power of attorney bearing the represented shareholder's (custodian's) certified signature. The statutory declaration of a shareholder – a legal entity represented by a representative must be signed by the person(s) authorized to act on behalf of that legal entity. A statutory declaration submitted collectively on behalf of all relevant shareholders by the custodian's representative must be signed by the person(s) authorized to act on behalf of that custodian.

In case the representative is a foreign legal entity, the Request must be accompanied by the original paper-based extract from the foreign commercial register or similar register of the representative, or a certified copy thereof (not older than 6 months), proving that the Request is signed by the person(s) authorized to act for the representative.

In case that the Request is delivered to Česká spořitelna by Data Box or in Electronic Form, the power of attorney for the shareholder's representative must always be accompanied by (a) a Guaranteed Electronic Signature or (b) a Qualified Electronic Signature, or the power of attorney may be delivered in electronic form acquired by authorized conversion of the paper-based power of attorney meeting the requirements of an officially verified signature referred to in the preceding paragraph.

For all of the above types of shareholders and payment methods, it is possible to apply for unpaid (and not expired) dividends from previous years.

## Verification Authorization

In case of persons residing in Czechia who are (i) shareholders – legal entities, (ii) custodians, or (iii) representatives – legal entities, Česká spořitelna shall verify, in accordance with the relevant public register, whether the Request is signed by the person(s) authorized to act on behalf of such shareholder, custodian or representative.

For all shareholders who are obliged to register a beneficial owner pursuant to Act No. 37/2021 Coll., on the registration of beneficial owners (hereinafter referred to as the “**Beneficial Owners Registration Act**”), i.e., particular legal entities with their registered office in Czechia (hereinafter referred to as the “**Obligated Entities**”), Česká spořitelna shall verify the existence of the registration of the beneficial owner pursuant to the Beneficial Owners Registration Act as of the date of administering the dividend payment. The Obligated Entities who do not have any beneficial owner registered under the Beneficial Owners Registration Act on the date of administering the dividend payment shall not be paid the dividend. In the case that the Obligated Entity fails to comply with the above obligation under the Beneficial Owners Registration Act by December 31, 2024, the Obligated Entity’s shareholder right to receive the dividend payment on that date shall cease.

## Tax Obligations

Tax will be withheld under the conditions resulting from applicable Czech tax regulations (in particular Act No. 586/1992 Coll., on income taxes, as amended) and/or under applicable double taxation agreements between the Czech Republic and the state of the final dividend income owner’s tax residency.

For the purposes of taxation under such applicable double taxation agreements, the shareholder (or the custodian) must deliver to Česká spořitelna, together with the written Request, a statutory declaration of the beneficial owner of the dividend income and a current confirmation of the tax residency of the beneficial owner (tax domicile). If such documents (or any documents of the Request) are drawn up in a language other than Czech, Slovak or English, the shareholder or the securities custodian must have the documents translated into Czech at their own expense (the translation does not have to be officially certified). The conditions for applying the reduced withholding tax rate must be reliably proven to Česká spořitelna.

A shareholder that is entitled to make an additional request for the application of a reduced withholding tax rate and for the refund of the difference between the withholding tax applied and the reduced withholding tax under the conditions set down in tax legislation must prove that conditions for the application of a reduced rate are met in a timely and reliable manner, in particular in compliance with the time limit set down in Section 38d(11) of Act No. 586/1992 Coll., on income taxes, as amended. The difference in withholding tax shall be sent to a bank account in Czechia.

## Due Date

The dividend is payable on August 1, 2024.

Česká spořitelna shall pay the dividend to the shareholders without undue delay upon receipt of a proper Request pursuant to the preceding paragraphs.

The right to the dividend shall not expire before July 31, 2028.