

## **Dividend payment by Zwack Unicum Plc.**

Zwack Unicum Plc. hereby notifies its Shareholders that according to the Resolution of the Board of Directors acting in the competence of the AGM No. 9/2021. 06. 30 "*the Board of Directors - based on Subsection (1) of Section 5 and Section 9 of Government Decree [no. 502/2020. (XI.16.)] - acting in the competence of the General Meeting approved the proposal of the Board of Directors on the basis of which the Company has declared the payment of dividend in the amount of 700 per share, in total HUF 1 424 500 000 (one billion four hundred and twenty four million and five hundred thousand Hungarian Forints). The Board of Directors will take the necessary steps for the payment of the dividends on a pro rata basis in accordance with the shareholding set forth in the Company's Share Register on July 21, 2021. **The distribution of the dividends shall commence on July 28, 2021** except if a certain number of shareholders initiated the subsequent supervision of the decisions on the annual report and the use of profits as set forth in Section 9 of the Government Decree.*"

In accordance with the above, the Company shall pay a 70% dividend against the nominal value of its common and redeemable liquidation preference shares, i.e. the gross amount of **the dividend for a share** of with nominal value of HUF 1,000 is **HUF 700** for the 2020/2021 financial year (the "Dividend").

Zwack common share: ISIN: HU0000074844; CAPS COAF: DVCA HU20210628001142  
Preference share: ISIN: HU0000094487; CAPS COAF: DVCA HU20210628001143

### **Important dates:**

**19 July 2021 (E-7<sup>th</sup> day):** The last day on which contracts have to be concluded in order to obtain shares with entitlement to Dividends at the Budapest Stock Exchange.

**21 July 2021 (E-5<sup>th</sup> day):** Record date for the identification of ownership related to Dividend payment. Persons holding shares at the end of this day are entitled to receive the Dividend.

**28 July 2021 (E day):** The starting date for Dividend payments.

### **Pre-conditions for paying the Dividend**

Those shareholders are entitled to receive the Dividend who comply with the following criteria:

1. Either the shareholder or the nominee as defined in Art. 151 of Act CXX of 2001 on the capital market has been registered in the stock register of Zwack Unicum Plc.
2. The accounting data necessary for the Dividend have been made available to Zwack Unicum Plc. This data shall be provided to Keler Zrt. by the banks holding the shareholders' accounts on the date on which records are compared, i.e. 21 July 2021 as the record date.

ISIN: HU0000074844; CAPS COAF: DSCL HU20210628001144

ISIN: HU0000094487; CAPS COAF: DSCL HU20210028001145

We draw our shareholders' attention to the fact that they should check the data necessary for calculating tax with their bank by 15 July 2021 at the latest, since the Dividend cannot be paid if these are missing.

### *Data necessary for the payment of the Dividend*

- **Natural persons:** name, address, tax identification number, gender, name at birth, place and date of birth, nationality, mother's name at birth. For foreign natural persons, the passport number is also to be provided as they have no Hungarian tax identification number.
- **For legal persons:** company name, registered office domiciliation, tax identification or registration of the shareholder (for domestic persons).
- **Dividend payment via nominee :** the name in respect of the nominee, registered office and domiciliation, tax identification or registration (for domestic). The nominee makes a declaration before payment regarding the quantity of shares they manage and the shareholder structure of those shares (legal and natural persons). The Company would like to draw nominees' attention to the fact, that will not be able to accept changes to the given rates following the payment, because the rate and assessment of taxation of natural and legal persons differ. The deadline for the delivery of the declarations is **23 July 2021**. Without the declaration, the Company cannot pay dividend.

### **Payment of the Dividend**

According to the Articles of Association and the rules of Keler Zrt., the Company requests Keler Zrt. to provide a comparison of records on ordinary and liquidation preference shares, as of the starting date of the payment of the Dividend as a Company event.

Dividends are transferred to the cash accounts for securities accounts reported by the banks, to the shareholder's own bank account; transfers begin from 28 July 2021.

Zwack Unicum Plc. is not liable for any delay resulting due to inaccurate or missing data provided by the banks or due to the time taken to process the data. Should the bank send missing or corrected data to Zwack Unicum Plc. at a later stage (after 21 July 2021), the Company shall transfer the Dividend by the 5<sup>th</sup> working day of the month following receipt of the data. Zwack Unicum Plc. is not liable to pay interest where transfer of the Dividend takes place after 28 July 2021 for the reasons detailed above.

### **Taxation rules**

#### *Domestic and foreign natural persons*

According to the provisions of Act CXVII of 1995 on personal income tax as amended (the "**Personal Income Tax Act**"), the company shall deduct 15% with respect to registered common shares and to redeemable liquidation preference shares as personal income tax from natural persons covered by the Act. Social Contribution (SZOCHO) shall not be deducted from the payments (based on section 5 (3) of Act LII of 2018 on Social Contributions).

**In case of foreign natural persons**, if the shareholder wishes to receive Dividend with a preferential tax rate pursuant to a treaty on the prevention of double taxation, the shareholder shall file the documents listed in Annex 7 of Personal Income Tax Act the attest by **23 July 2021** with the Investor Relations Department of Zwack Unicum Plc. (H-1095 Budapest, Soroksári út 26.). We hereby warn the banks that foreign domicile shall be verified by the English original, its Hungarian official translation of the document issued by the relevant foreign tax authority, or the copy of either. Thus, starting from the 2021 fiscal year we can only accept such proof of domicile. In case under the double taxation prevention treaty a statement concerning beneficial ownership is also required, this shall also be shall be verified by a copy of the Hungarian translation of the document issued by the relevant foreign tax authority. Such statement of course can be made in

Hungarian. In case the proof of domicile, or a notification about the later filing of same is not received by Zwack Unicum Plc. the latest by 23 July 2021, the Company will pay the Dividend with a 15% deduction as personal income tax. In case the foreign natural person shareholder has the documents set forth in Annex 7 of the Personal Income Tax Act and the treaty on the prevention of double taxation existing between the two countries define a preferential tax rate, but the shareholder does not file the necessary documents with Zwack Unicum Plc. by 23 July 2021 and as a consequence Dividend is paid with a 15% personal income tax deduction, the shareholder can file a request to claim back the difference between the 15% and the preferential tax rate at the Large Taxpayers' Tax and Customs Directorate of the Hungarian National Tax and Customs Office (in Hungarian: *NAV Kiemelt Adó- és Vámigazgatósága*). The tax authority retransfers the tax difference to the account indicated (Article 4 of Annex 7 of the Personal Income Tax Act).

#### *Shares held on long term investment accounts*

In case of domestic and foreign natural persons of which the shares are blocked under a long term investment agreement (in Hungarian: *tartós befektetési szerződés*) pursuant to Section 67/B of the Personal Income Tax Act, the payment of dividend is made without deduction (Section 67/B (6) c) of the Personal Income Tax Act). The investment service provider shall, together with the request for dividend, provide to Keler Zrt. the information that the shares are blocked pursuant to a long term investment agreement. In case the investment service provider fails to provide such information, 15% of personal income tax shall be deducted from the dividend paid.

#### *Domestic and foreign legal persons*

The Company will make payments to legal person shareholders without common charge deductions.

Zwack Unicum Plc. shall issue a tax certificate on the dividend paid with respect to the financial year 2020/2021 and the amount of the tax deducted, and send by post by 31 January 2022 at the latest.

Dividends for the 2020/2021 financial year may be claimed for up to 5 years from the starting date of dividend payments, following which the dividend claim shall lapse.

Budapest, 5 July 2021

Zwack Unicum Plc.