



GEDEON RICHTER

## **Payment of dividends by Chemical Works of Gedeon Richter Plc.**

The Chemical Works of Gedeon Richter Plc. (hereinafter: the “**Company**”) would like to inform its shareholders that based on resolution No. 7/2024. 04. 25. of the AGM, in the case of **common shares** 423% of the nominal value, that is **HUF 423** per share will be paid as dividends pursuant to paragraph 7.11.1 of the Company’s Statutes, in a way that the Company will increase the payment, *i.e.* distribute the dividend after treasury shares among the shareholders entitled to dividend, in the proportion of their shares. The per share amount of dividend so increased will be established and published by the Company on May 31, 2024 on the website of the Budapest Stock Exchange and of the Company.

The dividend is paid according to the following:

### **Right to Dividends**

All natural and legal persons who own shares of the Company as of the below specified date according to the identification of ownership initiated by the Company and to be carried out in accordance with the Regulations of KELER Zrt., who have had their names registered in the Share Registry and who have rendered their identification data as required by the legislation at the Company’s disposal by way of their securities account keeper, are entitled to dividends.

### **Conditions for the Payment of Dividends**

Based on the legal regulations in effect, payment necessitates the provision of the following data in view of registration in the Share Registry and tax payment (supply of data) considerations:

- In the case of shareholders who are private persons, the data required for the payment of dividends include: name, name at birth, place/time of birth, mother’s birth name, citizenship, tax identification number (or passport number in the case of foreigners), the shareholder’s gender and address.
- In the case of companies with legal personality: company name, seat, place of registration; tax or registration number in the case of companies registered in Hungary.
- In the case of nominees: the name in respect of the nominee, seat, place of registration (including tax number for nominees registered in Hungary), as well as a declaration regarding the number and composition of shares held by the nominee and regarding the extent to which the nominee represents private and legal persons. The Company would like to draw nominees’ attention to the fact that it will effect payment to both legal and private persons after deducting the applicable tax as set forth in the legislation. As the system, rate and assessment of taxation of

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EU Community VAT Identification No: HU 10484878 • Internet: [www.richter.hu](#)

private and legal persons differ, we will not be able to accept changes to the given rates following the payment. Without the nominee's declaration, the Company will not pay dividend.

We would also like to highlight that we will be able to issue certificates for legal and private persons behind the nominee only if the nominee provides a declaration in a deed duly signed by the company representative in Hungarian or in Hungarian and English languages, containing the above data relating to those represented, at the latest by the last day of the calendar year in which payment is made.

Missing data will cause delays in payment but payment can be effected by supplying the missing data. We would like to call our shareholders' attention to the fact that the right to dividends may only be practiced by registration in the Company's Share Registry.

In the event the account keeper does not identify, or does not identify properly, its shareholder customers, it may do so at a later time. Payments made pursuant to missing data supplied subsequently will be transferred in the month following the month in which the missing data was supplied.

## **Highlighted Dates**

### **June 13, 2024**

The starting date for the payment of dividends determined as above. Those entitled to claim dividends may do so from this date.

### **June 6, 2024**

Reference date for the identification of ownership. Those who own shares at the end of this day are entitled to dividends.

### **June 4, 2024**

The last day for trading shares on the Budapest Stock Exchange in order to obtain shares that will allow entitlement for the payment of dividends.

## **The Method of Dividend Payments**

The payment of dividends due in respect of common shares will be made by transfer to the account of the shareholder's securities account keeper or to the bank account indicated by the shareholder to the securities account keeper and to the bank account indicated by the securities account keeper in the case of domestic legal persons. We will not be liable for delays or damages caused by the supply of erroneous data or missing account information.

## **Tax Deductions at the Time of Payment**

For payments made to **domestic and foreign private persons**, we will **deduct 15% as personal income tax** based on Sections 8 (1) and 66 of Act CXVII of 1995 on Personal Income Tax (hereinafter "Personal Income Tax Act"). Social Contribution Tax shall not be deducted from the payments.

We will make payments to **legal persons** (domestic and foreign alike) without tax deductions.

In case of shares kept on **long-term investment account**, the payment of the dividends is made without tax reduction. (Personal Income Tax Act 67/B.§ (6) c))  
Simultaneously with the claim for dividends, the securities account keeper shall report to KELER Zrt. at the identification of ownership that the shares are kept on long-term investment account. Should the securities account keeper fail to comply with such obligation, the dividends will be paid after the deduction of 15% personal income tax.

### **Tax Certificates**

We will provide certificates of the dividends paid and the tax deducted to our shareholders (to the correspondence or permanent address given in the identification of ownership) following the transfer to the account holder at the latest by January 31, 2025, except in cases where the securities account keeper has requested by way of a declaration that tax certificates be forwarded to it.

### **Dividend Payments in respect of Previous Years**

We would like to inform our shareholders that the payment of overdue dividends may be requested in the manner and with the conditions described above and at the same time as dividends in respect of 2023.

In case of private persons, dividends for preceding years not yet paid are equally subject to a personal income tax deduction of 15%.

In case of shareholders that are legal persons, dividends for the preceding years which were not yet paid will be paid also without deduction.

For further information, please contact the Shareholders' Office of the Company (H-1103 Budapest, Gyömrői út 8., tel: +36 (1) 431-5733, +36 (1) 431-5878, e-mail: [reszvenyiroda@richter.hu](mailto:reszvenyiroda@richter.hu)).

Budapest, May 24, 2024

**Board of Directors of Chemical Works of Gedeon Richter Plc.**