



# WABERER'S

**WABERER'S INTERNATIONAL Nyrt.**  
H-1239 Budapest, Nagykőrösi út 351.  
www.waberers.com

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The Annual General Meeting of WABERER'S INTERNATIONAL Nyrt. decided on dividend payment by its resolution of 10/2023 (IV.18). The Board of Directors of the Company has determined the rules of dividend payment as follows:

### **Dividend rate:**

The Company shall pay a gross dividend of **HUF 101.22** per series "A" dematerialized, registered ordinary shares, each having a nominal value of EUR 0.35, registered under ISIN HU0000120720, after taking into account the dividend per 214,699 pieces treasury shares held by the Company as the dividend attributable to the shareholders entitled to dividends.

### **The starting date of dividend payment is:**

The dividend payment commencement date is **3 July 2023** and the record date of the shareholder identification for the dividend payment is 26 June 2023. Accordingly, the last day on which WABERER'S INTERNATIONAL Nyrt. ordinary shares which are entitled to dividends for 2022 may be purchased on the stock exchange is 22 June 2023.

### **Conditions for payment of the dividend:**

A shareholder who is registered in the register of shareholders on the record date (26 June 2023) of the shareholder identification for the payment of dividends announced by the Company is entitled to receive a dividend. A dividend may be paid to a shareholder whose securities account manager has provided all information required for the registration in the register of shareholders of the Company and for payment of the dividend in the manner and form requested by KELER Central Securities Depository Limited Liability Company (hereinafter referred to as "KELER Zrt."). The Company has requested KELER Zrt. to pay the dividend. The data required for the entry in the register of shareholders will be received by KELER Zrt. from the account holders and the register of shareholders will be updated as a result of the shareholder identification. The data will be forwarded to the Company by KELER Zrt. for tax payment purposes. We call the attention of the honoured shareholders that, neither the Company nor KELER Zrt. shall assume liability for any incorrect or incomplete reporting of data regarding to the register of shareholders and other data required for the assessment of taxation to KELER Zrt. or for any failure to report such data.

### **Method of payment of dividends:**

The dividend payable to each shareholder is determined on the basis of the data provided by the shareholder's securities account manager for the purpose of accounting dividends.

KELER Zrt. shall transfer the amount of the dividend determined by the Company, after deduction of the personal income tax, to the account of the securities account manager or to another bank account specified by the shareholder to the securities account manager. In the event of incomplete information, the dividend will be paid only after the information has been completed. The Company shall not be liable to pay interest on dividends paid after the starting date indicated above. Pursuant to the lapse period specified in the Hungarian Civil Code the dividend payable to shareholders on the result of the financial year 2022 can be claimed for 5 years starting from the first day of dividend payment (ie. not later than 3 July 2023), after this date the claim for dividends will be lapsed.

In case of **domestic private individual shareholders**, the following information are required for payment: name (surname, first name), place of residence (address), tax identification number, date of birth. In case of **foreign private individuals** the following information are required for payment: name (surname, given name), place and date of birth, passport number or tax



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Jegyzés helye  
Szegmens  
BÉT kód  
XETRA kód

Budapesti Értéktőzsde (BÉT)  
Equities Prime Market  
WABERERS  
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identification number issued by the Hungarian tax authority (in the absence of passport number and tax ID, a driver's license number or other official document which is suitable for identification of the private individual), citizenship, permanent address in the country of tax residence and, if the shareholder has one, address (place of residence) in Hungary.

Dividends paid for business year 2022 is subject to a 15% personal income tax (hereinafter: income tax) liability [pursuant to Section 8 (1) and Section 66 (1) a) of Act CXVII of 1995 on Personal Income Tax (hereinafter: Personal Income Tax Act)] except for such equities which are entitled for dividend payment (in this case shares) are registered on long term investment account. In such cases, based on the information provided by the credit institution or investment service provider holding the account, the dividend payment is made to the individual shareholder without deduction of personal income tax. Pursuant to Section 67/B (6) (c) of the Personal Income Tax Act, the credit institutions and investment service providers shall notify the issuer of the security that no tax liability is incurred in connection with this income. If the securities account holder fails to do so, the dividend will be paid with a deduction of 15% personal income tax.

In case of **foreign domiciled private individual shareholders**, the payer will deduct the tax under the international convention regulating the avoidance of double taxation from the shareholders who submit all the documents detailed in Annex 7 to the Act on Income Tax no later than 26 June 2023 to KELER Zrt. (1074 Budapest, Rákóczi út 70-72.). We remind securities account holders that we can only accept a certificate of residence issued by a foreign tax authority regarding the tax year 2023. The English-language copy of the document issued by the foreign tax authority, a Hungarian-language professional translation or a copy of one of these documents can be accepted as a certificate. The payer shall retain the certificate of residence. If a beneficial owner's declaration is also required under the convention regulating the avoidance of double taxation, it also can be accepted only with a professional Hungarian translation. The declaration of beneficial ownership can of course also be made in Hungarian.

In case the certificate of residence is not received by KELER Zrt. by 26 June 2023, the dividend will be transferred with a 15% personal income tax deduction. If the foreign domiciled private individual shareholder has the documents detailed in Annex 7 of the Income Tax Act and there is a double taxation convention between the two countries providing for a reduced tax rate, but the shareholder does not submit the documents to KELER Zrt. by 26 June 2023, and therefore the dividend has been transferred to the shareholder with a 15% personal income tax deduction, the shareholder can claim a tax reimbursement for the difference between the 15% and the reduced tax rate by submitting a certificate of residence and the payer's certificate to the Hungarian National Tax and Customs Authority, pursuant to Section 4 of Annex 7 of the Income Tax Act. The tax authority transfers the excess tax to the payment account specified by the foreign individual.

In the absence of an international treaty, the dividends shall be paid after deducting personal income tax of 15%.

In case of legal entity shareholders, the required information for **domestic legal entities**: company name, registered office (premises) and tax number (registration number in the case of a fund manager), for **foreign domiciled legal entities**: company name and registered office. On the basis of these data, the Company or its agent (KELER Zrt.) transfers the dividend amount to the bank account specified by the securities account manager. **Dividend shall be paid to legal entity shareholder without deduction of tax.**

#### Reporting obligations of securities account managers:



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The account managers shall provide the data of shareholder to KELER Zrt. at the time of the shareholder identification in accordance with the rules of procedures specified by KELER Zrt. If the account manager does not identify its shareholder clients at the time of the shareholder identification or does not identify them appropriately, it may do so at any time during the dividend payment period. If the securities account manager does not submit the data required for the payment on the shareholder to KELER Zrt. in the course of shareholder identification is recorded, but at a later date, the Company or its agent will transfer the dividend once a month, by the 5th working day of the following month of the reporting. The Company and KELER Zrt. acting as an agent for the Company shall not be liable for any delays resulting from the incomplete or incorrect data provision by account managers or from the time which is required for data processing.

### **Shareholder proxies (nominee)**

Dividends are also paid to nominees as defined in the Act CXX of 2001 on the Capital Market based on the shareholder identification ordered for this purpose. As a general rule, dividends will be paid to nominees after deducting personal income tax of 15%.

If the securities account manager of the shareholder proxy (nominee) specifies in the course of the shareholder identification the number of shares held by private individual shareholders and the number of shares held by legal entities (not individual shareholders) from the total number of shares represented by the nominee, then the dividends will be paid by application of the relevant tax rate. No tax will be deducted from the dividend payable on shares held by legal entity shareholders. In case of shares held by private individual shareholders personal income tax of 15% shall be deducted from the dividends payable. If the shares represented by the nominee are owned by foreign domiciled individual shareholders who wish to receive the dividend at a reduced tax rate, those shareholders must be reported separately in the shareholder identification and the instructions in the above mentioned paragraph beginning "foreign domiciled individual shareholders" should be followed. If the shares represented by the nominee are owned by domestic private individual shareholders, the data of the individual shareholder (surname, first name, date of birth, tax identification number, address) is required. Without the necessary data of the domestic shareholder, the dividends shall not be paid.

Shareholder proxies (nominees) should note that the Company will deduct and declare tax on the basis of the information provided in the shareholder identification process and according to the applicable legislation. Since the taxation of dividends paid to legal entities and private individuals differs, any damages (e.g. tax consequences) resulting from incorrect information provided by the shareholder proxies (nominee) are borne by the nominee.

The Company through its agent KELER Zrt. issues a certificate on the dividend paid on the shares, as well as on the public charges deducted, and delivers the certificate to the shareholders by 31 January 2024, at the latest.

This announcement is published in Hungarian and English. The Hungarian version shall prevail in case of any discrepancy between the two versions.

the Board of Directors of WABERER'S INTERNATIONAL Nyrt.

*The disclosure on dividend payment contains provisions according to the effective legislation at the time of publishing. Provided that the legal framework changes the Company reserves the right to alter.*



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