

## **KOFOLA ČESKOSLOVENSKO A.S.**

### **Dividend payment for 2019**

The dividend for distribution to the shareholders of Kofola ČeskoSlovensko a.s (the Company) is **CZK 13.50 per share**.

The relevant date to exercise the right to the dividend is **October 26, 2020**. Persons registered as shareholders of the Company on the relevant date to exercise the right to Dividend according to the previous sentence, as evidenced by the extract from issuer's records administered by the Central Securities Depository acquired by the Company shall be entitled to exercise the right to the dividend.

**The dividend will be payable from 2 December 2020 to 2 December 2023.**

The dividend shall be paid through **Česká spořitelna, a.s.**, ID No.: 452 44 782, with its registered seat in Prague 4, Olbrachtova 1929/62, P.C. 140 00.

**All the original documents for payment shall be sent to the address for correspondence:**

Česká spořitelna, a.s. – central office in Prague  
8430 Back office of investment products  
Budějovická 1518/13b  
140 00 Prague 4  
Czech republic

**Information on the email address: [nsmidova@csas.cz](mailto:nsmidova@csas.cz)**

**The dividend shall be paid out in the following way:**

#### **1. Shareholders – natural persons with permanent residence in the Czech Republic**

featuring in the extract of the issuer's records administered by the Central Securities Depository on the relevant date to exercise the right to the dividend (hereinafter "CSD") will be paid by cash transfer or bank transfer at branches of Česká spořitelna. The dividend will be paid by bank transfer only to accounts maintained by finance institutions in the Czech Republic. Shareholders may get the dividend in cash in person at a branch of Česká spořitelna **from December 2, 2020 to December 2, 2023** upon the presentation of a valid personal ID card and signature of a statutory declaration of tax residency. Shareholder's proxies will be paid the dividend upon the presentation of a valid ID card, power of attorney, and a statutory declaration of tax residency unless

the declaration is included in the presented power of attorney. If the total amount before taxation of the paid dividend is superior to CZK 10,000 (in words: ten thousand Czech Koruna), the signatures of the shareholder or the principal on the power of attorney and statutory declaration of the tax residency shall be notarized.

## **2. Shareholders – legal entities with registered office in the Czech Republic**

featuring in CSD will be paid the dividend after sending their bank details in writing (name of the financial institution in the Czech Republic including its code and address; account number; variable symbol; specific symbol). The document featuring these data must include notarized signatures of the shareholder's governing bodies. The shareholder shall also present an extract of the Commercial Register not older than 3 (three) months printed out from the justice.cz website, and a statutory declaration of residency. Upon the delivery of the data, Česká spořitelna will pay the dividend by bank transfer to the account given by the shareholder and ensures the issuance and delivery of a certificate of the payment of the dividend if requested by the legal entity.

## **3. Shareholders – natural persons with permanent residence outside the Czech Republic and legal entities with registered office outside the Czech Republic**

will be paid the dividend after sending their bank details in writing (name of the financial institution in the Czech Republic; in the case of legal entities, name of the financial institution in the Czech Republic or abroad including its code and address; account number; variable symbol; specific symbol). These persons/entities are obliged to present the foreign entity's declaration of beneficial ownership; certificate of tax domicile made in writing; and statutory declaration of residency. All documents mentioned in this paragraph shall be signed by persons entitled to handle the dividends based on the extract of the relevant commercial or other register or based on a certificate by foreign notary or registered officer; their signatures must be notarized and authenticated by a higher authority if required by the Czech legislation for official documents issued in the relevant country. If the above-mentioned confirmations of tax domicile are issued in a language other than Czech or Slovak, they must be presented by the shareholder together with an official translation of the documents into Czech; the costs of the translation shall be covered by the shareholder. The document featuring the bank details is exempt from this requirement if it is in English. If the shareholder fails to present the above-mentioned documents, i.e. the certificate of tax domicile; the foreign entity's declaration of beneficial ownership; and the statutory declaration of residency by January 18, 2021, a withholding tax in the amount set by applicable Czech legislation will apply; natural persons with permanent residency in the Slovak Republic pursuant to CSD will also be subject to 15% withholding tax if Česká spořitelna has not been delivered materials for the calculation of the tax by the above-mentioned date.

## **4. Shareholders represented by custodians of securities or participants maintaining a derivative registry** (hereinafter the "Custodian") are required to send their banking details in writing (name of the financial institution in the Czech Republic; its code and address; account number; variable symbol; specific symbol). The Custodian will also present a joint statutory declaration with a list featuring all final beneficiaries and their tax residency. These shareholders will be notified by the Custodians that if they wish to apply the reduced tax rate under the double tax

treaty, they must present a foreign entity's declaration of beneficial ownership and an up-to-date certificate of tax domicile no later than November 24, 2020. If the shareholder fails to present the above-mentioned documents, a withholding tax in the rate set by applicable Czech legislation will apply.

### **Conditions applicable to all shareholders**

Tax will be withheld pursuant to applicable generally binding legislation (mainly Act No. 586/1992 Coll., Income Tax Act, as amended („**Income Tax Act**“)) or pursuant to the applicable double tax treaties between the Czech Republic and state of the tax residency of the beneficial owner of the income (dividend). Shareholders who fail to present the above-mentioned documents to confirm reduced withholding tax rates (under article 3 and 4) can apply for a tax refund until December 1, 2023. If the above-mentioned documents and a tax refund application are presented, the refund application will be handled within 2 months as of its delivery, provided that the withholding tax has been refunded by the tax authority.

The dividend is payable on **December 2, 2020** and shall be paid to shareholder's bank account without undue delay as soon as Česká spořitelna receives the shareholder's request within the meaning of the foregoing paragraphs.

**The dividend will be paid until December 2, 2023.**

For more information, please contact:

**Lenka Frostová**

IR manager

lenka.frostova@kofola.cz

Kofola ČeskoSlovensko a.s.

Nad Porubkou 2278/31a

708 00 Ostrava – Poruba

Czech Republic

<http://investor.kofola.cz/en>