

KOFOLA ČESKOSLOVENSKO A.S.

## **Dividend payment for 2021**

The dividend for distribution to the shareholders of Kofola ČeskoSlovensko a.s (the Company) is **CZK 11.30 per share**.

The relevant date to exercise the right to the dividend is **September 30, 2022**. 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 7 November 2022 to 7 November 2025.**

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.  
A332 Správa produktů finančních trhů  
Budějovická 1518/13b  
140 00 Praha 4  
Czech republic

**Information on the email address: [vyplatadividend@csas.cz](mailto:vyplatadividend@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 bank transfer through branches of Česká spořitelna or central office. The dividend will be paid by bank transfer only to accounts maintained by finance institutions in the Czech Republic. Shareholders may request payment of dividend by bank transfer in person at a branch of Česká spořitelna from 7 November 2022 to 7 November 2025 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 exceeds CZK 10 000 (in words: ten thousand Czech Crown), the signatures of the

shareholder or the principal on the power of attorney and statutory declaration of the tax residency shall be notarized. Česká spořitelna will also make the payment by bank transfer upon a properly completed "Application" form published on the Company's website <https://investor.kofola.cz/en/dividends>, which the shareholder delivers by mail to the address of Česká spořitelna central office in Prague stated above. A properly completed Application may also be delivered electronically to Česká spořitelna contact e-mail: [vyplatadividend@csas.cz](mailto:vyplatadividend@csas.cz). The shareholder must affix his/her qualified electronic signature or a recognised electronic signature within the meaning of Section 6 of Act No. 297/2016 Coll. Further the Application form may be sent from shareholder's data box to Česká spořitelna's data box – data box ID: wx6dkif.

**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). The document featuring these data must include notarized signatures of the shareholder's statutory 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, a statutory declaration of residency that will include "Application" form for pay out. Česká spořitelna will check the existence of a beneficial owner registration pursuant to the Act on Registration of Beneficial Owners on the date of administration of the dividend payment; the dividend will not be paid to shareholders who do not have any beneficial owner registered on the date of administration of the dividend payment by Česká spořitelna. Alternatively, the "Application" form may be sent by e-mail to the mailbox: [vyplatadividend@csas.cz](mailto:vyplatadividend@csas.cz), while such application delivered electronically to the e-mail address must bear a qualified electronic signature or a recognised electronic signature within the meaning of the Act on Trust Services for Electronic Transactions of the person(s) authorised to act on behalf of the legal entity. Furthermore, the application form may be sent from the data box of the shareholder requesting the payment to the data box of Česká spořitelna – identifier: wx6dkif. Upon receipt of all 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 or abroad (applies only to natural persons not represented by custodians with permanent residence in Slovakia) - including its code and address; account number). 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 20 December 2022, a withholding tax in the amount set by applicable Czech legislation will apply.

**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). Česká spořitelna will check the existence of a beneficial owner registration under the Beneficial Owners Registration Act as at the date of administration of the dividend payment and no dividend will be paid to the custodian or participant in respect of the aforementioned shareholder for whom the function of securities custodian is performed or derivative registry is kept, in the event that such shareholder has not beneficial owner registered under the Beneficial Owners Registration Act as at the date of administration of the dividend payment by Česká spořitelna. 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 31 October 2022. Both documents 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. 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 6 November 2025. 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 **7 November 2022** 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 7 November 2025.**

In the event that the shareholder who is legally obliged to register a beneficial owner under the Beneficial Owners Registration Act applies for a dividend payment and the dividend payment is not made by 31 December 2022 at the latest because the shareholder does not have a beneficial owner registered in the beneficial owners register, the right of such shareholder to receive the dividend on 31 December 2022 will cease in accordance with the law.

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>