

KOFOLA ČESKOSLOVENSKO A.S., ISIN CZ0009000121

CONDITIONS TO THE PAYMENT OF THE DIVIDEND FOR 2023 VIA BANK TRANSFER FOR CUSTODIANS

- the original or an officially certified copy of the extract from the commercial register of the custodian;
- where applicable, a power of attorney for the person representing the custodian with officially verified signatures;
- a request for payment in a way of bank transfer with settlement data (name of the financial institution, its code, account number and name) signed with official verification either by an authorized person or by a statutory body according to the extract from the Commercial Register;
- a solemn declaration of the custodian on the beneficial owners and tax residence of the ultimate shareholders;
- for the possible application of the reduced tax rate, foreigners must submit a certificate of tax domicile valid for the year in which the payment is made and completed Declaration of the foreign person on the actual ownership of income with officially verified signatures, all by 29th July 2024. In the event that these documents are not delivered, withholding tax will be applied in the amount determined by the applicable legal regulations in the Czech Republic;
- confirmation from the competent authority on the status of the fund or pension insurance institution pursuant to Section 19 of Act No. 586/1992 on Income Tax for the application of the exemption from withholding tax;
- a list of all intermediaries (administrators or other entities) through which the payment was made up to the final owner of the payment (securities holder) and a statement of these intermediaries that they have actually received and further paid the payment;
- for shareholders who are legal entities with their registered office in the Czech Republic - the existence of a beneficial owner registration under the Beneficial Owners Registration Act as of the date of the dividend payment administration resp. 31 December 2024. No dividend will be paid to the Custodian or Participant in respect of the above shareholder if such a shareholder does not have any beneficial owner registered under the Beneficial Owners Registration Act as of the date of the dividend payment administration or as of 31 December 2024.