

PROPOSAL OF THE BOARD OF DIRECTORS FOR THE DISTRIBUTION OF THE PROFIT OF THE YEAR 2025

The Board of Directors of the Company **Kofola ČeskoSlovensko a.s.**, a joint stock company incorporated under the laws of the Czech Republic, with its registered office at Nad Porubkou 2278/31a, 708 00 Ostrava, Czech Republic, identification number: 242 61 980, registered with the Regional Court in Ostrava, Section B., Insert 10735, (hereinafter the "**Company**") after discussion and approval in the Board of Directors submits to the General Meeting for a decision this proposal to distribute the Company's profit generated in the accounting period January 1 - December 31, 2025 in the amount of **CZK 746,198,349.24** as follows:

- A part of the profit generated by the Company in 2025 in the amount of **CZK 468,130,908** shall be distributed among the shareholders (hereinafter referred to as the "**dividend**");
- A part of the profit generated by the Company in 2025 in the amount of **CZK 278,067,441.24** will be transferred to the retained earnings from the previous years.

The dividend proposed to be distributed among the shareholders of the Company is CZK 21 before taxation per one share.

The relevant date to exercise the right to the dividend is the seventh business day following the day on which the General Meeting adopts the decision on profit distribution i.e. 26 June 2026. Persons registered as shareholders of the Company on the relevant date to exercise the right to dividend, 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 above-mentioned amount of dividend is calculated from the total number of the Company's issued shares which amounts to 22,291,948 shares. The dividend allocated to treasury shares held by the Company at the relevant date shall not be paid. The amount corresponding to the dividend attributable to the treasury shares held by the Company at the relevant date to exercise the right to the dividend shall be transferred to the account of undistributed profit of previous years.

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

Information at the email address: vyplatadividend@csas.cz

The dividend shall be paid out in the following way:

1. Shareholders – natural persons with tax domicile or 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 6 August 2026 to 6 August 2029 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. 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. For shareholders who are individuals with tax domicile in the Czech Republic and a bank account held at a bank in the Czech Republic that provides its clients with electronic identity verification in the form of Bank iD, the dividend will be paid upon request by the relevant shareholder submitted via Česká spořitelna's web application using Bank iD identity verification.

2. Shareholders – legal entities with tax domicile or 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. The shareholder shall also submit an extract from the register of beneficial owners that is no more than one month old. Česká spořitelna will verify the submitted documents regarding the existence of a beneficial owner's entry in accordance with Section 53(2) of Act No. 37/2021 Coll., on the Register of Beneficial Owners, specifically regarding the eligibility of these shareholders for payment under the Act on the Register of Beneficial Owners, and no dividend will be paid to a shareholder if the shareholder, a legal entity of the Czech Republic, fails to provide an extract from the register of beneficial owners. If a dividend is not paid to a shareholder due to the absence of an entry for their beneficial owner in the beneficial ownership register by 31 December 2026, the right to payment shall expire, unless the shareholder claiming a share of the profits, or their payment within the payment period after 31 December 2026, proves and documents that their right to a share of the profits has not lapsed due to the absence of the beneficial owner's entry in the beneficial owners' register by 31 December 2026. Otherwise, the share of the profits will not be paid to them due to its lapse. Česká spořitelna is not responsible for whether a given shareholder is listed in the register of beneficial owners and is therefore entitled to payment. Alternatively, the "Application" form may be sent by e-mail to the mailbox: 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 tax domicile or 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 13 August 2026, 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) and, for legal entities in the Czech Republic, an extract from the register of beneficial owners no older than one month, or, alternatively, a sworn statement from the administrator regarding their verification of the shareholders in the register of beneficial owners for whom the administrator provides services and on whose behalf they are submitting the application. Česká spořitelna will verify the submitted documents regarding the existence of a beneficial owner's entry in accordance with Section 53(2) of Act No. 37/2021 Coll., on the Register of Beneficial Owners, specifically regarding the eligibility of such shareholders for payment under the Act on the Register of Beneficial Owners; and no dividend will be paid to the administrator or participant with respect to the aforementioned shareholder for whom the administrator performs the function of securities administrator or maintains a related register, in the event that the shareholder, a legal entity of the Czech Republic or the custodian fails to provide an extract from the register of beneficial owners. Česká spořitelna is not responsible for whether the shareholder in question is listed in the register of beneficial owners and is therefore entitled to the payment. Upon receipt of all data and documents, Česká spořitelna will make the dividend payment via wire transfer to the account provided. 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 24 July 2026. 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 5 August 2029. 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 to the Company by the tax authority.

The dividend is payable on **6 August 2026** 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 6 August 2029.