

## **Zwack Unicum Nyrt. dividend payment**

Zwack Unicum Nyrt. hereby notifies Shareholders that according to General Meeting Resolution 6/2008.06.26. of the General Meeting held on 26 June 2008, "The AGM approved the proposal of the Board of Directors on the allocation of profits, on the basis of which the Company has declared the payment of dividend in the amount of HUF 2 238 500 000 (two billion two hundred and thirty-eight million five-hundred thousand Hungarian Forints) from the after-tax profit, and resolved to put the remaining HUF 768 020 000 to the profit reserves. The AGM has ordered the Board of Directors to take the necessary steps for the payment of the dividends on a pro rata basis in accordance with the shareholding set forth in the Company's Share Register on August 15, 2008. The distribution of the dividends shall commence on August 25."

In accordance with the above, the Company shall pay a 110% dividend against the nominal value of its common and redeemable liquidation preference shares, i.e. the gross amount of the dividend for a share of with nominal value of HUF 1,000 is HUF 1,100.

### **Important dates:**

**12 August 2008 (E-8<sup>th</sup> day):** The last day on which contracts have to be concluded in order to obtain shares with entitlement to annual dividends for the 2007/2008 financial year at the Budapest Stock Exchange.

**15 August 2008 (E-5<sup>th</sup> day):** Record date for the identification of ownership related to dividend payment. Persons holding shares at the end of this day are entitled to receive a dividend for the 2006/2007 financial year.

**27 August 2007 (E day):** The starting date for dividend payments.

### **Pre-conditions for paying dividends**

Those shareholders are entitled to receive dividend who comply with the following criteria:

1. Either the shareholder or the nominee as defined in Art. 151 of Act CXX of 2001 on the capital market has been registered in the stock register of Zwack Unicum Nyrt.
2. The accounting data necessary for the dividend have been made available to Zwack Unicum Nyrt. This data shall be provided to Keler Zrt. by the banks holding the shareholders' accounts on the date on which records are compared, i.e. 15 August 2008 as the record date.

We draw our shareholders' attention to the fact that they should check the data necessary for calculating tax with their bank by 15 August 2008 at the latest, since dividends can not be paid if these are missing.

### *Data necessary for dividend payment*

- **Natural persons:** name, address, tax identification number, gender, name at birth, place and date of birth, nationality, mother's name at birth. For foreign natural persons, the passport number is also to be provided as they have no Hungarian tax identification number.
- **For legal persons:** company name, registered office, nationality and tax number of the shareholder (for domestic persons).

- **Dividend payment via nominee** : the name in respect of the nominee, registered office, nationality and tax number (for domestic). The nominee makes a declaration before payment regarding the quantity of shares they manage and the shareholder structure of those shares (legal and natural persons). The Company would like to draw nominees' attention to the fact, that will not be able to accept changes to the given rates following the payment, because the rate and assessment of taxation of natural and legal persons differ.

## **Dividend payment**

According to the Articles of Association and the rules of Keler Zrt., the Company requests Keler Zrt. to provide a comparison of records on ordinary shares, as of the starting date of dividend payment as a Company event.

Dividends are transferred to the cash accounts for securities accounts held by the banks or if requested by the shareholder via the bank holding the securities account, to the shareholder's own bank account; transfers begin from 25 August 2008.

Zwack Unicum Nyrt. is not liable for any delay resulting due to inaccurate or missing data provided by the banks or due to the time taken to process the data. Should the bank send missing or corrected data to Zwack Unicum Nyrt. at a later stage (after 15 August 2008), the Company shall transfer the dividend by the 5<sup>th</sup> working day of the month following receipt of the data. Zwack Unicum Nyrt. is not liable to pay interest where transfer of the dividend takes place after 25 August 2008 for the reasons detailed above.

## **Taxation rules**

### *Domestic and foreign natural persons*

According to the valid provisions of Act CXVII of 1995 on personal income tax as amended, the company shall deduct 10% as personal income tax in the case of common shares and 25% as personal income tax in the case of redeemable liquidation preference shares from natural persons covered by the Act.

### *Domestic and foreign legal persons*

The Company will make payments to legal persons without tax deductions.

Zwack Unicum Nyrt. shall issue a tax certificate on the dividend paid on the shares and the amount of the tax deducted, and send by post by 31 January 2009 at the latest.

Dividends for the 2007/2008 financial year may be claimed for up to 5 years from the starting date of dividend payments, following which the dividend claim shall lapse.

Budapest, 11 July 2008

Zwack Unicum Nyrt.