



**Announcement of 4iG Plc.
on the dividend payment determined for the business year 2020**

4iG Public Limited Company („Company”) hereby informs its Esteemed Shareholders, that the Board of Directors of the Company within the scope of competence of the general meeting, on the basis of the authorization of decree no. 502/2020 (XI.16.) on divergent provisions concerning the operation of personal and asset pooling organizations during the State of Emergency („Decree”) decided – taking into account the content of the presented 2020 annual reports –, that the Company pays a dividend pay a dividend of HUF 2,212,000,000, i.e. 2 billion two hundred and twelve million Hungarian forints after the business year 2020. in the Resolution of the Board of Directors No. 3/2021. (IV. 29.) passed on the 29 of April 2021. In this Resolution of the Board of Directors, according to the authorization granted by the Decree, the Board of Directors also decided to authorize the Board of Directors to determine the date of dividend payment taking into account the current liquidity situation of the Company, provided that the dividend is paid by 31 of December 2021 at the latest. In its Resolution of the Board of Directors No. 1/2021. (VI. 21.) passed on 21 of June 2021, the Board of Directors of the Company, based on the authorization received in this way, decided, taking into account the liquidity situation of the Company, a dividend of HUF 22.49 per share, i.e., twenty-two and forty-nine hundredths forints will be paid, that the dividend will be paid from 26 of July 2021 and established and approved the Company present dividend payment policy.

Payment of the dividend

The starting date of dividend payment is: **July 26th, 2021**

Under the AoA, the shareholder is exclusively entitled if such shareholder was registered as an owner in the share register on the fifth (E-5) day prior to the day of the share exchange trading day, on the day of the identification procedure, therefore, the Company – in accordance with the Points 5.3.1. and 5.2.3., moreover the relevant rules of KELER Zrt. – requests KELER Központi Értéktár Zártkörűen Működő Részvénytársaságtól (“KELER Zrt.”) to conduct an identification procedure for the shares, with respect to the starting date of dividend payment as a company event. The KELER Zrt. acts as an assigned party of the Company regarding to the task of dividend payment. According to the General Business Rules of the KELER Zrt., the identification procedure is carried out by the KELER Zrt. with the participation of the securities account managers.



The record date of the identification procedure is: **July 19th, 2021** (E-5 trading day) on which the purchase of ordinary shares of the Company registered in the shareholder's securities account is last entitled to dividend determined for the financial year 2020. The 4iG shares entitling to a dividend determined after the financial year 2020 can be purchased on the Budapest Stock Exchange (“BÉT”) by 15 of July 2021 (E-7 trading day) at the latest (“cum date”).

We would like to draw the attention of the Esteemed Shareholders that dividend may be paid only to those shareholders whose data necessary for the registration in the share register, the dividend payment and required by the valid legal rules has been provided by their securities account manager in a way and form according to the General Business Rules of KELER Zrt. and the KELER's Depository Announcement No. 9-04. on the Services provided for Hungarian Corporate Events, as the assigned party of the Company in dividend payment. The Company and KELER Plc. acting on its behalf shall not be liable for any delay resulting due to inaccurate or delayed data provided by the shareholders.

If the securities account manager fails to identify, or inadequately (barely) identifies its shareholder clients within the identification procedure, it can complete the information during the term of the dividend payment but in this case the dividend will be paid in the month following the rectification. The Company and KELER Zrt. acting on its behalf shall not be liable for any delay resulting due to deficient or improper provision of data, or due to the time taken to process the data. In the event of receipt of the dividend after the starting date of payment, the Company and KELER Zrt. as its assigned party shall not be liable to pay interest.

In order to the proper dividend payment, we kindly ask our Esteemed Shareholders to check whether their securities account managers have all the data necessary for payment and / or tax assessment.

Dividend – in net or gross amount, depending on the tax liability – shall be paid by bank transfer, directly to the bank account of the shareholder, or – in lack thereof – to the securities account manager. In the event of late or deficient data provision, dividend shall be paid only and exclusively after the missing data are provided (in the month following the rectification).

Based on the Point 5.2.3. of AoA, dividend not being paid for the shareholder within one year from being due such amount is accounted for the accumulated profit reserve of the Company. Therefore, the right for dividend therefore expires after one year from the due date.



Data to be provided and the common charges related to dividend

The deadline for the transfer of the data of the shareholders to KELER Zrt. is: **July 20th, 2021** (E-4 trading day).

The following data shall be required for payment of dividend to domestic private individuals: name, date of birth, tax identification code and permanent address. If the foreign tax residence is determined or verified, the private individual's name, residence address, date and place of birth, nationality and the tax identification number issued by Hungarian authority or passport number are the required data.

In case of domestic and – as a general rule – foreign private individuals when these data have been provided, the dividend will be paid out after the deduction of 15 % personal income tax, in compliance with the provisions of Sections 66 and 8 of Act CXVII of 1995 on Personal Income Tax (“Act on Personal Income Tax”).

If a foreign domiciled private individual shareholder intends to receive its dividend through application of a preferred tax rate in accordance with inter-state treaties on avoidance of double taxation, then all the documents specified in Annex 7 to the Act on Personal Income Tax shall be – duly – submitted by such shareholder to the Issuer Department of KELER Zrt. (address: H-1074 Budapest, Rákóczi út 70-72.,) by 21 of July 2021. In connection to this, we kindly inform our Esteemed Shareholders and the securities account managers that the foreign residence shall be verified by a document made out in English by the relevant foreign authority and the Hungarian translation thereof, or a copy of either of these documents. If a certificate of beneficial ownership is also required by the treaty on avoidance of double taxation, then it shall be certified in the form of a document in Hungarian or with a Hungarian translation by a professional translator. In case of the shareholder would like to receive the dividend with preferred taxation, but fails to submit the required documents within the deadline, the shareholder may request in writing to withhold the dividend until the arrival of the documents by 21 of July 2021.

If a foreign domiciled private individual shareholder has the documents specified in Annex 7 to the Act on Personal Income Tax and there is an inter-state treaty on avoidance of double taxation based on which a preferential tax rate can be used, but the shareholder does not submit or submit properly the documents to KELER Zrt. (or request to withhold the dividend until the arrival of the documents) by 21 of July 2021 and thus receives dividend after deduction 15 % personal income tax, then the client may claim back the difference between the 15 % and the preferential tax rate from the



Hungarian tax authority. The tax authority shall remit payment of such tax difference to the payment account indicated by the foreign domiciled private individual.

In case of shares held by domestic and foreign individuals on **long term investment account (“Tartós Befektetési Számla”)**, no tax will be deducted from the dividends [Point c) of Subsection (6) of Section 67/B and Annex 7 to the Act on Personal Income Tax]. Simultaneously with claiming the dividend, securities account manager shall indicate to KELER Ltd., acting as assigned party of the Company in the dividend payment, whether the shares are held on long term investment account. We kindly inform the Esteemed Shareholders that if the securities account manager fails to provide this information, then the dividends will be paid after deducting a personal income tax of 15 %.

For legal entity shareholders the necessary data for payment of dividend are: company name and registered seat, and in case of having Hungarian domicile the tax number.

The dividend will be paid for the legal entities without any tax deduction.

In case of **shareholder’s representative (nominee)** the dividend is paid according to the provisions of Act CXX of 2001 on the Capital Market (“Act on the Capital Market”) and based on the identification procedure made by KELER Zrt. If the securities account manager of the shareholder’s representative (nominee) specifies in the course of identification procedure the number of shares held by private individual shareholders and the number of shares held by legal entities from the total number of shares represented by the shareholder’s representative (nominee), then the dividends will be paid after applying the relevant tax rate to the defined categories of shareholders. Thus, in case of legal entity shareholders, no tax will be deducted from the payable dividends, while for the private individual shareholders the personal income tax of 15 % will be deducted from the payable dividends.

The shareholder’s representative (nominee) is, pursuant to Section 8 of Annex 7 to the Act on Personal Income Tax, obliged to make a statement and provide detailed data from foreign domiciled private individuals to KELER Zrt. within the deadline provided by the law.

In case of the shares represented by the shareholder’s representative (nominee) are owned by foreign domiciled private individual shareholder who intends to receive his dividend through the application of a preferred tax rate, then this shareholder should be recorded separately in the course of the identification procedure and the provisions for private individuals having foreign domicile shall apply for him.



Issue of the tax certificate

The KELER Zrt., on behalf of the Company, shall issue a certificate about the paid dividend and deducted taxes, and send it for the Esteemed Shareholders no later than 31 January 2022.

Should you have any further question related to dividend payment, our colleagues are at your full disposal on +36-1-270-7600 or e-mail address: IR@4ig.hu.

Budapest, June 21th, 2021.

**4iG Public Limited Company
Board of Directors**