

# ANNOUNCEMENT



## **IBERSOL, SGPS, S.A.**

Registered Office: Praça do Bom Sucesso, 105/159, 9º, Porto

Share Capital : € 46,000,000

Porto Commercial Registry and Fiscal Number 501669477

Publicly Listed Company

## **DIVIDEND PAYMENT FOR THE FINANCIAL YEAR 2021**

In accordance with legal requirements and pursuant to the resolution of the General Meeting of Shareholders held on 26 May 2022, Ibersol hereby announces that the dividends concerning 2021 earnings will be made available for payment on **21 June 2022** in accordance with the following terms per share,

|                    |         |
|--------------------|---------|
| Gross dividend (*) | 0.135 € |
|--------------------|---------|

The payment will be made through the *Central Securities Depository*, in accordance with the respective regulation and the Paying Agent appointed for this purpose is Banco BPI.

The ex-right will start on **17 June 2022** (inclusive).

(\*)Note on the dividend tax treatment (for informative purposes):

Shareholders resident in Portugal and taxable for PIT (Portuguese Personal Income Tax) are subject to an autonomous tax rate of 28%, unless these Shareholders chose the option of aggregation (50% of the value will then be taxed at PIT progressive tax rates) with his/her other personal taxable income and such dividends are not earned as business or professional income.

Dividends paid to corporate Shareholders, resident in Portugal and taxable for CIT (Portuguese Corporate Income Tax) are subject to a withholding tax rate of 25%, deductible to the amount of CIT payable, unless the dividends are paid or made available to accounts in the name of one or more accountholders, acting on behalf of unidentified third parties. In this case, if the effective beneficiary owner of such dividends is disclosed, the general rules shall apply.

Dividends paid to Shareholders non-resident in Portugal without a permanent establishment in the Portuguese territory, or otherwise having a permanent establishment, but to which the dividends are not attributable, are subject to a final withholding tax (PIT at 28% and CIT at 25%).

The final withholding tax rate shall be of 35% if the dividends are paid or made available to (i) accounts in the name of one or more accountholders, acting on behalf of unidentified third parties, unless the effective beneficial owner of such dividends is disclosed, in which case the general rules are applicable, or (ii) non-resident entities without a permanent establishment in Portuguese territory, which are domiciled in a



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country, territory or region subject to a clearly more favourable tax regime, according to the list approved by a member of the Government responsible for the finance area.

For the purpose of benefiting from tax exemption, reduction or non-applicability of withholding obligations regarding income taxation, Shareholders entitled to such exemption and benefits should demonstrate and give evidence of all the relevant facts and information required for the discharge or reduction of the withholding obligation, to the financial intermediaries holding the shares registry.

Porto, 27 May 2022