



## Investors & Analysts' Briefing

Reuters: EDP.LS  
Bloomberg: EDP.PL

## PAYMENT OF DIVIDENDS – FINANCIAL YEAR 2012

**Lisbon, May, 8<sup>th</sup> 2013:** In accordance with article 249º of the Portuguese Securities Code nº 2 paragraph b) and article 7, no. 3 of the Portuguese Securities Market Commission's Regulation no. 5/2008, EDP – Energias de Portugal, S.A. hereby informs that the General Shareholders Meeting, held on May 6<sup>th</sup>, 2013, approved the proposal of the Executive Board of Directors for the allocation of profits regarding the financial year ended December 31<sup>st</sup>, 2012, which provides for the payment of a gross dividend of 0.185 euros per share.

The dividends will be available for payment starting on May 23<sup>th</sup>, 2013, in accordance with the following terms per share:

Gross dividend per share	€ 0.185
Personal/corporate income taxes*	..... 28% / 25%
Total of chargeable tax	€ 0.052 / €0.046
Net dividend per share	€ 0.135 / €0.139

\* The final withholding tax rate shall be of 35% if the dividends are paid or made available (*"colocado à disposição"*) to accounts in the name of (i) one or more accountholders, acting on behalf of unidentified third parties, unless the beneficial owner of such dividends is disclosed, in which case the general rules are applicable, or (ii) nonresident entities without a permanent establishment in Portuguese territory, which are domiciled in a country, territory or region subject to a clearly more favorable tax regime, according to the list approved by Decree of the Ministry of Finance.

The payment of dividends will be made by deposit on the financial institution's account in which the respective shares, held by each shareholder, are registered. Banco Português de Investimento, S.A. is the paying agent.

For the purpose of benefiting of tax exemption, reduction or non-applicability of withholding obligations regarding income taxation, shareholders entitled to such exemption and benefits should demonstrate and evidence all the relevant facts and information required for the discharge or reduction of the withholding obligation, to the financial institution in which the respective shares are registered.

### Investor Relations Department

Miguel Viana, Head of IR  
Sónia Pimpão  
Elisabete Ferreira  
Pedro Coelhas  
Ricardo Farinha  
Noélia Rocha  
phone +351 21 001 2834  
fax +351 21 001 2899  
ir@edp.pt



## Investors & Analysts' Briefing

Shareholders resident in Portugal and taxable for IRS (Portuguese Personal Income Tax) are subject to a final tax rate of 28%, unless these shareholders elect for aggregation with his/her other personal taxable income if such dividends are not earned as business or professional income.

Corporate shareholders resident in Portugal and taxable for IRC (Portuguese Corporate Income Tax) are subject to a withholding tax at a rate of 25%, which is deemed as a payment on account of the final tax due.

Starting on May 20<sup>th</sup>, 2013 (inclusive), EDP shares shall be traded on the NYSE Euronext Lisbon stock exchange without the right to payment of dividends (ex-dividend right).

**EDP – Energias de Portugal, S.A.**