

ANNOUNCEMENT REGARDING THE DISTRIBUTION OF DIVIDEND FOR THE
YEAR OF 2018
of **MASTERPLAST Nyilvánosan Működő Részvénytársaság**
(8143 Sárszentmihály, Árpád u. 1/A)

MASTERPLAST Nyilvánosan Működő Részvénytársaság (8143 Sárszentmihály, Árpád u. 1/A.; hereinafter: „Company”) hereby informs the honorable Investors that the Annual General Meeting of the Company held on April 25, 2019, as published in our announcement on the resolution of the General Meeting of 25 April 2018, in its General Meeting Resolution No. 3/2019. (04.25.) decided to pay a dividend of HUF 34.- gross per share from the profit reserve for the parent company's balance sheet of 2018.

The Company does not pay any dividends on its own shares.

The record date of the dividend payment (the day of shareholder identification): October 25, 2019 (Friday).

The last day when shares that will be entitled to the dividend paid for the 2018 business year can be traded on the Budapest Stock Exchange is October 22, 2019 (Tuesday).

The starting date of the dividend payment: November 4, 2019 (Monday).

Within 60 days of the due date, the shareholder is required to take over the dividend. In the case of the shareholder's delay, the Company may not claim interest after dividend.

The Company's agent for the dividend payment process is KELER Központi Értéktár Zártkörűen Működő Részvénytársaság (1074 Budapest, Rakóczi út 70-72, hereinafter KELER Zrt.).

Shareholders shall be entitled to dividend who have been registered in the share register on the basis of shareholder identification ordered for the record date of dividend payment, ie who has got share of MASTERPLAST Nyrt. at the date of shareholder identification. An additional condition for the payment of the dividend for the year 2018 is that all the information necessary for the payment of the dividend is available from the shareholder. Dividend may be paid to a shareholder whose data for registration in to the shareholder's register and for dividend payment has been granted by its account keeper for KELER Zrt. in the manner and in the form detailed in the Articles of Association of the Company and the General Terms and Conditions of Business of KELER Zrt.

KELER Zrt. informs the account keepers via a brochure through the communication system established between them and the account keepers (KID, KIS) about the process and the conditions of the dividend payment.

The dividend will be paid from the 4th of November 2019 by transfer to the client account belonging to the securities accounts kept by the securities account keepers or to the bank account indicated by the shareholder. The transfer can only be effected if the securities account keeper has fully sent all the information concerning of the shareholder and the payment in the required format to KELER Zrt. Neither the Company nor KELER Zrt. shall be responsible for any delays or defaults resulting from incomplete or insufficient information provided by the shareholder or securities account keepers, in case of lack of data supply and the time required for the processing of the data.

We would like to remind our shareholders to contact their account keeper and check that they have all the information necessary for the dividend payment and draw their attention to submit their data in the course of the recording process.

For shareholders who have not received dividends yet because of not issued or issued incomplete data by the account keepers, can only will have their dividend transfer by KELER Zrt. after the data is replenished, once a month, until the fifth working day of the month. Prerequisite for this is that until the last working day of the month prior to the referral, account keepers send the necessary information on the shareholder in the manner and format specified in the General Terms and Conditions of Business of KELER Zrt.

The tax certificates will be send by KELER Zrt. until 31th January of the year following the reference year at the latest.

The gross dividend of 34.- Ft per share is subject to a tax liability.

Descriptions of tax categories and applicable tax rates:

1. Resident private individuals: (15%)

Resident private individual is a shareholder if the account keeper has provided a private domestic individual code in the identification of the shareholder and if the fields contain name, address, tax ID and date of birth.

The Act CXVII of 1995 on Personal Income Tax (hereinafter referred to as the Act on Personal Income Tax) as of January 01, 2016, the dividend income paid for the profit of the business year 2018 is 15% personal income tax liability as a general rule.

2. Resident legal entities: (0%)

Investment fund:

The fund is a shareholder, if the account keeper has provided a code for a domestic legal entity in the identification of the shareholder and if it has in the concerning fields name, title and the registration number issued by the National Bank of Hungary (or its predecessor).

Municipality:

The municipality is a shareholder, if the account keeper has provided a municipality code in the identification of the shareholder and if it has in the concerning fields name and address. According to the fact that not all municipalities have a tax number, the data content is not mandatory in the tax field.

Other legal entities:

The other legal entity is a shareholder, if the account keeper has provided a code for domestic legal entity in the identification of the shareholder and if it has in the concerning fields name, address and tax number.

3. Foreign private individuals: (15 %)

Foreign private individual is a shareholder if its account keeper has provided a foreign private individual code in the identification of the shareholder and if the concerning fields contain name, address, date and place of birth, mother's maiden name, birth name and gender. An additional condition is that in the field of citizenship there must be a country code other than "HU", but existing according to the ISO standard, and must either have a tax ID or passport number in the concerning field indicated. Therefore in the case of non-resident individuals, the data required are: name, birth name, date and place of birth, mother's maiden name, passport number or tax identification number issued by the Hungarian tax authority, gender, citizenship, residence address of the shareholder and, if available, address (place of residence) in Hungary
In virtue of operative law for dividends paid for shares issued by listed companies on stocking exchange a 15% tax rate applies to a private shareholder.

The 15% tax rate will be modified if the Company accepts the tax attestation of the shareholder or the certificate of beneficial ownership. In this case KELER Zrt. applies the reduced rate set in the double taxation convention.

4. Foreign legal entities: (0 %)

Foreign legal entity is a shareholder if its account keeper has provided a foreign legal entity code in the identification of the shareholder and if the concerning fields contain name, address. In the field of the address there must be a country code other than "HU", but existing according to the ISO standard. For foreign legal entity shareholder the dividend will be paid without withholding any tax.

5. Nominee:

The tax deducted from the dividend payable to the shareholder is 15% in the case of dividends for 2007 and subsequent years. If the account keeper of the nominee specifies in the course of the recording process the number of shares held by legal entities on 25 October 2019 (day E5: on the date of identification of the shareholders), no tax will be deducted from the dividends. If the nominee makes a declaration on a foreign private individual in order to apply a reduced rate of tax, it may take place in accordance with the second paragraph of point 3 above. If the nominee makes a declaration on a resident private individual, the dividend may be paid with a 15% personal income tax if the residence private shareholder data is provided. In the absence of identification data, the dividend cannot be paid out.

If the nominee makes a declaration specified in in Annex 7 to the Act on Personal Income Tax of the required details of the foreign person receiving the dividend, KELER Zrt. will issue a certificate within 30 days of the receiving of the statement issued by the nominee, with the approval of the Company, of the payment details of the foreign person receiving the dividend.

If the nominee does not make a statement until the last day of the calendar year of the payment, the payer's certificate will be issued to the name of the nominee.

If the nominee does not make the statement above until the 5th working day prior to the payment, KELER Zrt. will pay the dividend by a 15% tax deduction.

We call the attention of the nominees that the Company and KELER Zrt. on the basis of the information provided in the shareholders identification, as required by law fulfilling the tax deduction and the obligation to declare. Accordingly, the nominees are responsible for the completeness, accuracy and correctness of the information provided. As the taxation of dividends paid to legal entities and those paid to private individuals are different, nominees will be liable for damages (e.g. consequences under tax law) caused by incorrect information provided by the nominees.

6. Unpaid category:

In the examination of the items, each item shall be classified as "non-payable" for which:

The numeric string written in the tax identification box does not correspond to the tax identification signal calculation algorithm written in the Act XX. of 1996. on identification modes replacing the personal identity code and the usage of identification codes.

If the shareholder's item contains data at the same time as the following data fields:

- a) tax identification and tax number
- b) tax identification and registration number
- c) tax number and registration number
- d) tax number and passport number
- e) registration number and passport number

7. No Shareholder Category:

If the account keeper does not disclose data in the identification of the shareholder.

8. Dividend of shares held on long term investment account (in Hungarian: "Tartós Befektetési Számla")

In case of shares held by domestic and foreign individuals on long term investment account, from year 2010 no tax will be deducted from the dividends (pursuant to Section 67/B (6) c) and Annex 7 to the Act on Personal Income Tax). Account keepers are required to indicate to KELER Zrt., that parallel with claiming the dividend, that shares are held on long term investment account, otherwise the dividends will be paid after deducting a personal income tax of 15%. The Company and the KELER Zrt. exclude liability for the omission and the damage caused thereby.

MASTERPLAST Nyrt.