

Information by MASTERPLAST Nyilvánosan Működő Részvénytársaság
(8143 Sárszentmihály, Árpád u. 1/A)
on the manner of dividend payment after year 2020

MASTERPLAST Nyilvánosan Működő Részvénytársaság (8143 Sárszentmihály, Árpád u. 1/A.; hereinafter referred to as „the Company”) hereby informs the honorable Investors, that the Company decided to pay a gross dividend of HUF 44 per share from the profit reserve according to the balance sheet of the parent company in 2020 with the decision No. 3/2021. (04.29.) of the Board of Directors made within the competence of the General meeting, as we published it in our announcement containing the description of the decisions of the Board of Directors on 29 April 2021.

The Company does not pay dividends on its own shares.

The effective date of shareholders' identification procedure: 1 October 2021, Friday.

With the shares entitled to dividend after 2020, can be traded on the Budapest Stock Exchange for the last time until 29 September 2021, Wednesday.

Starting date of dividend payment (E-day): 8 October 2021, Friday.

Within 60 days of the due date, the shareholder is required to take over the dividend. In the event of a delay by the shareholder, he or she may not claim any interest on his/her dividend from the Company.

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 shareholders' identification ordered for the shareholders' identification date of dividend payment, ie who has got share of **MASTERPLAST Nyrt.** at the date of shareholders' identification. An additional condition for the payment of the dividend for the year 2020 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 into 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 8 October 2021 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 effective 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 sent by KELER Zrt. until 31 January of the year following the reference year at the latest.

The gross dividend of 44.- Ft per share is subject to a tax liability.

Descriptions of tax categories and applicable tax rates:

1. Resident private individuals: (15%)

A shareholder is a resident private individual 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.

On the grounds of Act CXVII of 1995 on Personal Income Tax (hereinafter referred to as the Act on Personal Income Tax) as of January 01, 2016, after the dividend income the general 15% personal income tax liability to be paid as a general rule.

2. Resident legal entities: (0%)

Investment fund:

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:

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:

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.
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 a 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 nominee makes a declaration regarding a domestic individual, the dividend may be paid with a 15% tax deduction if the domestic individual shareholder's details are provided. In the absence of identification data, dividends cannot be paid.

If the account keeper of the nominee specifies in the course of the recording process the number of shares held by legal entities on day E-5, no tax will be deducted from the dividends.

Where a shareholder makes a declaration in respect of a proxy holder in order to benefit from a reduced rate of tax, it may do so in accordance with the second paragraph of point 3.

6. 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).

MASTERPLAST Nyrt