



Information on dividend payment for the first half of 2023

21 September 2023



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The Extraordinary General Meeting of Shareholders of AB "Ignitis grupė" (hereinafter – the Group) held on 21 September 2023 adopted a resolution to pay the dividend for the first half of 2023 in line with the Dividend Policy ([link](#)), i.e., EUR 0.643 per ordinary registered share (hereinafter – ORS). Accordingly, EUR 46,546,101.28 will be paid to the Group's shareholders in dividends in total for the reporting period from 1 January 2023 to 30 June 2023.

The Group notes that those persons are entitled to receive dividends who are the owners of the Group's ORS at the end of the **record date**, i.e., at the end of **5 October 2023**. The **ex-date**, during which ORS of the Group acquired on the stock exchange with settlement cycle of T+2 do not qualify for dividends for the first half of 2023, is **4 October 2023**.

The dividends will be paid to the securities account managers of the Group's shareholders on 17 October 2023 through Nasdaq CSD SE Lithuanian branch. The dividend amount, after deduction of personal or corporate income tax applicable by the laws of Lithuania (15%), except for the cases described below, will be transferred to the shareholders' accounts held with a respective financial brokerage company or credit institution.

Taxation of dividends

Deductions

Type of investor	Residence of investor	Tax rate	Possibility to reduce the applicable tax rate
Natural person	The Republic of Lithuania	15%	Not applicable
	Other than the Republic of Lithuania	15%	Applicable for some countries (please refer to information below)
Legal entity	The Republic of Lithuania	15%	Not applicable
	Other than the Republic of Lithuania	15%	Applicable for some countries (please refer to information below)

Application of Treaty on Avoidance of Double Taxation

Residents of foreign countries that have concluded Double Taxation Treaties (hereinafter – DTT) with the Republic of Lithuania could take advantage of reduced tax rates, if provided by DTT, by submitting a Claim for Reduction or Exemption from the Anticipatory Tax Withheld at Source, form FR0021 (DAS-1) or other form approved by a foreign country's tax authority. The form completed by the tax authorities of the country of residence by following the law requirements must be submitted to UAB FMĮ "Orion Securities" (bo@orion.lt) through a broker or a credit institution's branch providing securities accounting services to the foreign resident shareholder **by 10 October 2023 5:00 pm (UTC+3)**. The Group does not undertake to satisfy shareholders' requests if the form is received later than the set deadline. In such cases, the resident of a foreign country or his/her proxy can submit a request to the State Tax Inspectorate of the Republic of Lithuania and get a refund of the excess amount of the deducted tax.

Information for investment and pension funds

Article 12 (5) of the Law on Corporate Income Tax of the Republic of Lithuania (hereinafter – the Law on Income Tax) may be applied to Lithuanian units, collective investment undertakings, entities of venture and private equity and pension funds only upon providing a signed confirmation that they comply with the form of activity of the specified entities (hereinafter – the Confirmation). The following additional information is required to confirm the identity of the funds:

- name of the fund;
- identification number;
- ownership (owner or customer intermediary);
- form of activity:
 - collective investment undertaking;
 - entity of venture and private equity;
 - pension fund.

Signed Confirmations must be submitted to UAB FMĮ "Orion Securities" (bo@orion.lt) by **10 October 2023 5:00 pm (UTC+3)**.

Collective investment undertakings, entities of venture and private equity and pension funds that acquired the Group's ORS until 19 October 2022 and those who have submitted Confirmations that contain information unchanged do not need to resubmit the signed Confirmations.

Information for owners of Global Depositary Receipts representing the ORS

The owners of Global Depositary Receipts representing the ORS (hereinafter – GDR) of the Group must take into account the specifics of legal regulation of the GDRs, market differences and must consult with the GDR issuer (the Bank of New York Mellon), its authorised party or their securities managers regarding the moment of entitlement to receive dividends and other aspects, including eligibility of tax exemptions, application of treaties on avoidance of double taxation and refunding of taxes related to investments into GDRs.

More information about taxation can be found in the Group's IPO Prospectus, section 'PART 16 – Taxation', starting on p. 306 ([link](#)).