



Information on dividend payment for the second half of 2025

25 March 2026

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The Annual General Meeting of Shareholders of AB “Ignitis grupė” (hereinafter – the Group) held on 25 March 2026 passed a resolution to allocate dividends for the second half of 2025 in line with the Dividend Policy, i.e., a total of 49,441,659.68 EUR, corresponding to a dividend of 0.683 EUR per ordinary registered share (hereinafter – ORS) for the six-month period ended 31 December 2025.

The Group notes that the persons entitled to receive dividends are those who are the owners of the Group's ORS at the end of the **record date**, i.e., at the end of **9 April 2026**. The **ex-date**, from which the Group's ORS acquired on the stock exchange with settlement cycle of T+2 do not qualify for dividends for the second half of 2025, is **8 April 2026**.

The dividends will be paid on **20 April 2026** to the managers of the securities accounts of the Group's shareholders through the Nasdaq CSD SE Lithuanian branch. The dividend amount, after the deduction of personal or corporate income tax applicable by the laws of Lithuania 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 (information below)
Legal entity	The Republic of Lithuania	17% ¹	Not applicable
	Other than the Republic of Lithuania	17% ¹	Applicable (information below)

¹ From 1 January 2026, dividends paid to Lithuanian and foreign entities are subject to a 17% corporate income tax rate.

Application of Treaty on Avoidance of Double Taxation

Residents of foreign countries which have concluded Double Taxation Treaties (hereinafter – DTT) with the Republic of Lithuania could benefit from tax relief (reduced tax rate), if provided by DTT.

Legal entities seeking to benefit from the tax relief provided under DTT are required to submit the following documents:

- completed and signed FR0021 (DAS-1) form (hereinafter – Form);
- official certificate of tax residency (hereinafter – Certificate of Residency), issued and signed by the tax authority of the foreign country;

- if the foreign country does not issue a Certificate of Residency, a properly completed Part V of the Form must be submitted instead. This section shall be completed and signed by the tax authority of the foreign country or an authorised official, indicating their name, surname, position, date of signing, and confirming the document with an official stamp;
- extract or a reference (i.e., a link) to an extract from the foreign country's company register confirming the authority of the person signing Part IV of the Form to represent the legal entity.

All submitted documents must be in Lithuanian or English. If the documents are in another foreign language, a translation into Lithuanian or English must be provided. Apostille or authentication of the documents is not required. The Form and the Certificate of Residency may be signed either with a qualified electronic signature that meets EU requirements or with a handwritten signature.

Documents signed with an electronic signature are to be submitted to the Group by email (IR@ignitis.lt), while documents signed with a handwritten signature are to be sent to the Group by registered mail or delivered in person to AB "Ignitis grupė" at Laisvės pr. 10, Vilnius (contact person – Investor Relations team).

Natural persons seeking to benefit from the tax relief provided under DTT are required to submit the following documents:

- completed and signed FR0021 (DAS-1) form;
- official certificate of tax residency, issued and signed by the tax authority of the foreign country;
- if the foreign country does not issue a Certificate of Residency, a properly completed Part V of the Form must be submitted instead. This section shall be completed and signed by the tax authority of the foreign country or an authorised official, indicating their name, surname, position, date of signing, and confirming the document with an official stamp.

All submitted documents must be in Lithuanian or English. If the documents are in another foreign language, a translation into Lithuanian or English must be provided. Apostille or authentication of the documents is not required. The Form and the Certificate of Residency may be signed either with a qualified electronic signature that meets EU requirements or with a handwritten signature.

Documents signed with an electronic signature are to be submitted to the Group by email (IR@ignitis.lt), while documents signed with a handwritten signature are to be sent to the Group by registered mail or delivered in person to AB "Ignitis grupė" at Laisvės pr. 10, Vilnius (contact person – Investor Relations team).

In accordance with law requirements, all applicable documents must be submitted to the Group **by 9 April 2026, 5:00 pm (UTC+3)**.

The Group does not undertake to satisfy shareholders' requests if:

- a shareholder’s securities account manager did not timely and properly disclose information about the beneficial owners of the shares;
- the form (including accompanying documents) was submitted after the deadline specified above;
- in such cases, a foreign resident or their authorised representative may apply to the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania with a request to refund the deducted tax (vmi@vmi.lt).

Information for investment and pension funds

Dividends paid to Lithuanian units – collective investment undertakings, entities of venture and private equity and pension funds – may be exempted in accordance with the provisions of the Law on Corporate Income Tax of the Republic of Lithuania 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.

Dividends paid to foreign pension funds may be exempted from taxation in accordance with the provisions of the Law on Corporate Income Tax of the Republic of Lithuania provided that the foreign pension funds submit supporting documents or other evidence demonstrating that they do not have legal status and are not considered taxable persons in the foreign jurisdiction.

All submitted documents must be in Lithuanian or English. If the documents are in another foreign language, a translation into Lithuanian or English must be provided. Apostille or authentication of the documents is not required.

Signed Confirmations and other relevant documents must be submitted to the Group (IR@ignitis.lt) **by 9 April 2026, 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 with information that has remained 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 ([link](#)), 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](#)).

Information on how the Group processes shareholders' personal data is provided in the Group's [Privacy statement](#).