



ABC arbitrage

Result of the reinvestment of the 2020 balance dividend

ABC arbitrage Group distributes a final dividend for 2020 of €0.18 per ordinary share.

The detachment of this dividend took place on July 13, 2021, for payment on August 3, 2021.

This transaction has the character of a distribution for €0.16786 (taken from the distributable profits) and the nature of a repayment of issuance premiums ("*remboursement d'apports*") within the meaning of Article 112 1° of the French Tax Code for €0.01214. The amount having the character of repayment of issuance premiums will not be subject to income tax for 2021 but will reduce the acquisition price of the concerned shares. This information is provided for information purposes only and shareholders are encouraged to contact their usual advisor to determine the tax regime applicable to them.

For €0.08 per share of this final dividend, shareholders could choose to receive all or part of it in ABC arbitrage shares. The reinvestment price has been set at €6.35 per share. The balance of the dividend, i.e. €0.10 per share, will be paid in cash.

At the end of the option period, 483,648 shares were created and €3.1 million was paid in cash. The reinvestment rate (on the part of the balance of the dividend available for payment in shares) was therefore just over 65%.

As a reminder, the payment in cash and the registration of the shares will be effective on Tuesday August 3, 2021.

Therefore, on that date, the share capital will amount to €949,248.624 euros divided into 59,328,039 shares with a par value of €0.016.

The shareholding will be distributed as follows in % of capital (1):

- Aubépar Industries SE: 14.3%
- Financière WDD* et IPA**: 12.0%
- Eximium: 6.4%
- David Hoey: 5.6%
- Dominique Ceolin: 4.3 %
- Other management**: 4.1%
- Public: 53.0%
- Treasury Stock: 0.3%

* Holding company 50.01% owned by D. Ceolin

** IPA (Investissements et Prestations Administratives) is a company acting in cooperation with Financière WDD which holds 0.6% of the capital

** Operational managers and department heads of the Group excluding Dominique Ceolin and David Hoey

(1) : according to unsolicited declarations from shareholders - to the best of our knowledge at this date