

## Information on the order of payment of dividend for the year 2018

According to the decision of the Annual General Meeting held on 8 April 2019, ANY Security Printing Company Plc will pay HUF 79, that is seventy-nine gross dividend after FY 2018 for one Series 'A' dematerialized registered ordinary share with a par value of HUF 98 listed on the Budapest Stock Exchange (ISIN identifier: HU0000093257).

Starting date of dividend payment is 15<sup>th</sup> July 2019.

Those shareholders are entitled to dividend who are registered in the share registrar based on the shareholder matching performed by KELER Ltd. on 8<sup>th</sup> July 2019. Ordinary shares entitled to dividend for the year 2018 can be purchased on 4<sup>th</sup> July 2019 for the last time on the Budapest Stock Exchange.

In line with the previous paragraph ANY Security Printing Company Plc requests KELER Central Depository Ltd. (hereinafter referred to as: KELER Ltd.), the Company's share registrar to perform shareholder matching, of which availability date is 8<sup>th</sup> July 2019.

On behalf of ANY Security Printing Company Plc, KELER Ltd. acts regarding dividend payment based on the data supplied by the investment service provider who holds the shareholder's account.

Shareholders are hereby advised that ANY Security Printing Company Plc will pay dividend to shareholders meeting the conditions listed as follows:

1. The shareholder, or the duly authorised representative of the shareholder as set forth in paragraph 151 of act CXX of 2001 on Capital Markets has been entered into the Share Registry of ANY Security Printing Company Plc.
2. The data necessary for the accounting of the dividend are available to ANY Security Printing Company Plc or to KELER Ltd. acting as its agent. The data shall be provided to KELER Ltd. by the shareholder matching as of 8<sup>th</sup> July 2019 or by the account managers of the shareholders in case of dividend claims made at a later date.

Shareholders are hereby advised to check by 4<sup>th</sup> July 2019 at latest with their account managers the data necessary within the context of the payment / of taxation, since no dividend can be paid in lack of such information. For domestic private persons the following information is necessary for the payment / taxation:

current name and name at birth, address, tax ID code and date of birth.

For foreign private persons the following information is necessary for the payment / taxation:

surname and family name of shareholder, date and place of birth, official foreign address, current address (Hungarian address, if any), tax ID code (or if not, identification code created by the data provider).

For legal entities the following information is needed:

company name, seat and tax ID number of the shareholder (registration number in the case of investment funds).

The dividend shall be transferred according to the cash account announced by the account managers starting from 15<sup>th</sup> July 2019, provided that the account manager has furnished to KELER Ltd. all of the information pertaining to the shareholder in the required format.

ANY Security Printing Company Plc and KELER Ltd. acting as its agent shall not be held responsible for the delay resulting from the incomplete or incorrect data supply by the account managers or from the time intensiveness of the data processing.

In the event that the account manager supplies the missing or corrected data to KELER Ltd. after 15<sup>th</sup> July 2019, the dividend shall be transferred by the 5<sup>th</sup> working day of the month following the data supply.

ANY Security Printing Company Plc and KELER Ltd. are not liable to pay interest for dividends received after 15<sup>th</sup> July 2019.

ANY Security Printing Company Plc or its agent shall at all times calculate and pay the net dividend to its shareholders in compliance with the relevant regulations in force.

**If the shareholder is a private person** the private person is obliged to pay a 15-percent personal income tax after the dividend paid to him/her for the 2018 results.

**If the shareholder is a foreign-resident private person** and the shareholder wants to receive the dividend by using the preferential tax rate in accordance with the agreements made on the avoidance of double taxation, documents specified in Appendix 7 to the Act CXVII of 1995 (hereinafter: act on PIT) on the rules of personal income tax, shall be presented by him/her not later than by 9<sup>th</sup> July 2019 to the Share Issue Department of KELER Ltd. (1074 Budapest, Rákóczi út 70-72.). The securities account managers are hereby advised that a copy of the Hungarian official translation of the document executed by the foreign tax authority is enough to certify the foreign residence and therefore, we can accept residence certificates in this form as of the 2019 tax year. Should the existence of beneficial owner declaration be also required according to the agreement on the avoidance of double taxation, the acceptance of it is also subject to a document including the Hungarian official translation. The beneficial owner declaration can be naturally made in Hungarian as well. If neither the residence

certificate nor the indication of its post-supplement will arrive to KELER Ltd. by 9<sup>th</sup> July 2019, the dividend will be transferred by deducting the 15-percent personal income tax. The foreign-resident shareholder, who has got the documents specified in the Annex 7 of act on PIT, and there is a valid agreement on avoidance of double taxation between these two countries, stipulating the use of preferential tax rate, but the shareholder will not present these documents to KELER Ltd. by 9<sup>th</sup> July 2019, and therefore, the dividend is transferred to him/her by deducting the 15-percent personal income tax, may claim for the return of the difference between the 15-percent and the beneficial tax rate at the Directorate for Key Taxpayers of the National Tax and Customs Administration of Hungary, based on a certificate executed by ANY Security Printing Company Plc in accordance with Section 4 of Annex 7 of act on PIT.

**If shares are kept in fixed investment account** by home-resident and foreign-resident private individuals, dividend is paid without tax deduction (Act on PIT, §67/B, Section 6, Item c), and Annex 7 of act on PIT.). Simultaneously with the claim for dividend, the securities account manager is obliged to inform KELER Ltd. – who acts as ANY Security Printing Company Plc’s agent in the dividend payment – that shares are registered in fixed investment account. If the securities account manager fails to do so, the dividend will be paid by deducting the 15-percent personal income tax.

**If the shareholder is a legal entity**, based on the specified data (i.e. company name, seat, tax ID number in case of home-resident legal entity; company name and seat in case of foreign-resident legal entity) ANY Security Printing Company Plc or its agent will transfer the dividend to the bank account given by the securities account manager. If the shareholder is a legal entity, **the dividend will be paid without deducting taxes and contributions.**

**In case of shareholder’s nominee** payment of the dividend is made in accordance with Act CXX (Tpt.) of 2001 on capital market, based on the shareholder matching arrived at KELER Ltd. In case the shareholder’s nominee does not provide all the information required in category ‘private person’ related to the final private person shareholder, the dividend is not payable.

A tax certificate about the amount of taxes deducted will be issued based on the information of KELER Ltd. and will be forwarded to the shareholders by mail no later than 31<sup>st</sup> January 2020.

The dividend due for the year 2018 can be claimed for a period of 5 years following the month-end of starting date of the dividend payment, i.e. till 31<sup>st</sup> July 2024, after which the dividend claim will lapse.

Budapest, 23<sup>rd</sup> May 2019

**ANY Security Printing Company Plc**