

# ANNOUNCEMENT



## IBERSOL, SGPS, S.A.

Registered Office: Praça do Bom Sucesso, 105/159, 9º, Porto

Share Capital : € 42,359,577

Porto Commercial Registry and Fiscal Number 501669477

## PAYMENT OF DIVIDENDS FOR THE FINANCIAL YEAR 2023

In accordance with legal requirements and pursuant to the resolution of the General Meeting of Shareholders held on 29 May 2023, Ibersol hereby announces that the dividends concerning 2023 earnings will be made available for payment on **19 June 2024** in accordance with the following terms per share,

Gross dividend	€ 0.500
Withholding tax: Personal/Corporate Income taxes (28% / 25%) (*)	€ 0.140 / € 0.125
Net amount	€ 0.360 / € 0.375

The payment will be made through the *Central Securities Depository*, in accordance with the respective regulation and the Paying Agent appointed for this purpose is Banco BPI.

The ex-right will start on **17 June 2024** (inclusive).

*(\*)In addition, the final withholding tax rate shall be of 35% if the amount of dividends is paid or made available (“colocado à disposição”) to: (1) accounts opened in the name of one or more holders, acting on behalf of unidentified third parties, unless the beneficial owner of such dividends is disclosed, in which case the general rules are applicable; and (2) non-resident entities without permanent establishment in Portuguese territory, which are domiciled in a country, territory or region subject to a clearly more favorable tax regime, according to the list approved by Decree of the Minister of Finance.*



## **ANNOUNCEMENT**

Shareholders are also informed that for the purposes of benefiting from a tax exemption, waiver or reduction of the withholding rate for personal/corporate income tax (IRS/IRC), entitled shareholders should demonstrate and provide evidence of all the relevant facts and information/documentation required to duly evidence that they meet all the requirements for entitlement to such exemption, waiver or reduction to the financial intermediary in which they have registered and deposited their shares.

Porto, 3 June 2024