



## DECLARATION OF FINAL RECIPIENT OF INCOME (BENEFICIAL OWNER)

**Subject: Payment of profit share (dividend) by NAFTA a.s., a company incorporated and organized under the laws of Slovakia, with registered office at Votrubova 1, 821 09 Bratislava, the Slovak Republic, Company Identification No.: 36 286 192 and registered with the Commercial Register maintained by City Court Bratislava III, Section: Sa, Insert No.: 4837/B (hereinafter referred to as „NAFTA a.s.“), which results from the proposal for the distribution of profit to shareholders approved by the general meeting of NAFTA a.s. on 26 June 2025.**

The undersigned,

\_\_\_\_\_ <sup>1</sup>

acting as \_\_\_\_\_ <sup>2</sup>

of company (business name): \_\_\_\_\_

with registered office/place of business: \_\_\_\_\_

Company Identification No.: \_\_\_\_\_, registered in the Commercial Register:

Tax Identification No.: \_\_\_\_\_

(hereinafter referred to as the „**Company**“)

hereby declares/declare that:

- The Company is a tax resident of <sup>3</sup>:

☐ the Slovak Republic

☐ Cooperative State<sup>4</sup>: \_\_\_\_\_

☐ Non-cooperative State<sup>5</sup>: \_\_\_\_\_

- The Company has a legal personality and is not treated as fiscally transparent entity for tax purposes.
- The Company is final recipient of income (the respective dividend) pursuant to Article 2 letter af) of Act No. 595/2003 Coll. on income tax as amended (hereinafter referred to as the „**Income Tax Act**“)

<sup>1</sup> Name of the managing director or person authorized to act on behalf of the Company.

<sup>2</sup> Managing director/member of the Board of Directors/proxy/authorized representative.

<sup>3</sup> The option that applies to the Company shall be marked with a cross. If a shareholder – a legal entity is not a tax resident of the Slovak Republic, it is also necessary to indicate the relevant country of which it is a tax resident.

<sup>4</sup> The Cooperative State means a state that is listed in the list of states published on the website of the Ministry of Finance of the Slovak Republic within the meaning of Article 2 letter x) of Act No. 595/2003 Coll. on income tax as amended. The list of Cooperative State is available at: <https://www.mfsr.sk/sk/dane-cla-uctovnictvo/priame-dane/dane-z-prijmu/platne-ucinne-medzinarodne-zmluvy-podla-2-pism-x-zakona-c-595/2003-z-z-zneni-neskorsich-predpisov/#collapse-354611615198679620>

<sup>5</sup> The Non-cooperative State means a state other than the Slovak Republic and the Cooperative State.



and receives the respective dividend paid by NAFTA a.s., qualifying as profit share (dividend) pursuant to Article 12 point 7 letter c) of the Income Tax Act (hereinafter referred to as the "**Dividend**"), in its own name, on its own account and for its own benefit and has a right to use the Dividend in an unlimited manner since it is not bound by contractual or other legal obligation to pass on the Dividend to other person.

- The Company is not a person acting as an intermediary/agent for another person.
- The Company notes that NAFTA a.s. shall use this data and information for the purpose of paying the Dividend and for the purpose of assessing the execution of statutory withholding from the Dividend under the relevant legal regulations and its payment and reporting to the relevant Tax Authorities, or for the purpose of fulfilling other legal obligations in relation to the payment of the Dividend.
- The Company notes that this declaration may be submitted to the Tax Authorities, if the Tax Authorities request NAFTA a.s. to prove the identity of final recipient of income (beneficial owner).
- The Company undertakes to immediately notify NAFTA a.s. of any changes in facts and circumstances that may affect the status of the final recipient of income (beneficial owner) at the time of payment of the Dividend.
- The Company undertakes to protect and indemnify NAFTA a.s. for any loss, claims or any other costs of any kind or nature resulting from providing false, incomplete or incorrect data or information in this declaration.

The undersigned certifies/certify by his/her/their signature the truthfulness, accuracy and completeness of the data and information provided to NAFTA a.s. in this declaration.

Signed in \_\_\_\_\_ on \_\_\_\_\_.

**For and on behalf of the Company:**

\_\_\_\_\_

*(officially certified signature)*

Name:

Position: