

**Notification to members of the
Central securities depository and clearing house**
(submitting Residence Certificate and information on beneficial owners of income)

On XV Ordinary Meeting held on 29 June 2023, Shareholders' Assembly has adopted the Decision on distribution of profit for 2022, dividend payment and determining the total amount of retained profit of NIS j.s.c. Novi Sad by which the payment of dividends to shareholders of NIS j.s.c. Novi Sad in cash was approved in the gross amount of 23,364,924,716 RSD i.e. the gross amount per share of 143.29 RSD.

The shareholders of NIS j.s.c. Novi Sad - persons who were registered in the Central Securities Depository and Clearing House as legal holders of shares of NIS j.s.c. Novi Sad on shareholders day (record date) of the XV Ordinary Meeting of Shareholders' Assembly i.e. on 19 June 2023 (dividend date) have the right to receive dividend payment.

For the purpose of calculating the capital income tax and profit tax realized by shareholders who are non-resident taxpayers on the basis of dividends, which are paid at source, and in order to apply the appropriate tax rate from the agreement on avoiding double taxation, please provide for your non-resident clients who held shares on the record date (19 June 2023) and who are residents of countries with which the Republic of Serbia has signed the contract for the avoidance of double taxation, a residence certificate for 2023 certified by the competent authority of the country of residency on the form prescribed by the Serbian tax authorities (POR-2) or certificate and a certified translation of the certificate issued on a form prescribed by the competent authority of the country of residency with which the contract on the avoidance of double taxation is signed. Residence certificate and certified translation of the foreign certificate of residency is to be submitted by 21 July 2023.

Also, custodian banks and investment firms that hold custodian or omnibus accounts need to provide for their clients the data and evidence of beneficial owners of income (for individuals: full name, address, personal identification number, and for legal persons: name, residence, tax identification number) no later than 21 July 2023.

For non-resident shareholders for whom a proof of residency and certified translation was not provided and for shareholders for whom the information and evidence about the beneficial owners of income is not timely submitted, NIS will calculate, withhold, and pay the tax at the applicable tax rate prescribed by applicable regulations of Serbia.

Information and evidence about the beneficial owners of income and original or certified copy of the residence certificate must be submitted to the address of the corporate agent of NIS j.s.c. Novi Sad:

OTP banka Srbija

Bulevar Zorana Djindjica 50 a/b

11070 Belgrade

Serbia



note: for Brokerage activities unit

More detailed information can be obtained by phone:

+381 11 205 8874 – Vladimir Edelinski (NIS j.s.c. Novi Sad)

+381 11 205 3397 and +381 11 205 3390 – Aleksandra Smiljković (OTP banka Srbija)

Head of
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NIS j.s.c. Novi Sad

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