

## Information on the order of payment of dividend for the year 2014

According to the decision of the Annual General Meeting held on 20 April 2015, ANY Security Printing Company Plc will pay HUF 73, that is seventy-three gross dividend after FY 2014 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 1<sup>st</sup> June 2015.

Those shareholders are entitled to dividend who are registered in the share registrar based on the shareholder matching performed by KELER Zrt. on 22<sup>nd</sup> May 2015. Ordinary shares entitled to dividend for the year 2014 can be purchased on 20<sup>th</sup> May 2015 for the last time on the Budapest Stock Exchange.

In line with the previous paragraph ANY Security Printing Company Plc requests Központi Elszámolóház és Értéktár (Budapest) Zrt (hereinafter referred to as: KELER), the Company's share registrar to perform shareholder matching, of which availability date is 22<sup>nd</sup> May 2015.

On behalf of ANY Security Printing Company Plc, KELER Zrt. 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 Zrt acting as its agent. The data shall be provided to KELER Zrt by the shareholder matching as of 22<sup>nd</sup> May 2015 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 20<sup>th</sup> May 2015 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 private persons the following information is necessary for the payment / taxation:

name, address, tax ID code, sex, birth name, mother's maiden name, date and place of birth, as well as citizenship of the shareholder.

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 1<sup>st</sup> June 2015, provided that the account manager has furnished to KELER Zrt. all of the information pertaining to the shareholder in the required format.

ANY Security Printing Company Plc and KELER Zrt. 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 Zrt. after 1<sup>st</sup> June 2015, 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 Zrt. are not liable to pay interest for dividends received after 1<sup>st</sup> June 2015.

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 16-percent personal income tax after the dividend paid to him/her for the 2014 results.

### **If the shareholder is a foreign-resident private person**

If 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 4 to the Act XCII of 2003 (hereinafter Art.) on the rules of taxation which was modified several times, shall be presented by him/her not later than by 27<sup>th</sup> May 2015 to the Share Issue Department of KELER Zrt. (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 2015 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 Zrt. by 27<sup>th</sup> May 2015, the dividend will be transferred by deducting the 16-percent personal income tax. If the foreign-resident owner has got the documents specified in the Annex 4 of Art., and there is a valid agreement on avoidance of double taxation between these two countries, stipulating the use of preferential tax rate, but the owner will not present these documents to KELER

Zrt. by 27<sup>th</sup> May 2015, and therefore, the dividend is transferred to him/her by deducting the 16-percent personal income tax, the client may claim for the return of the difference between the 16-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 5 of Annex 4 of Art.

#### **If shares are kept in fixed investment account**

If shares are kept in fixed investment account by home-resident and foreign-resident private individuals, dividend is paid without tax deduction (Act on Personal Income Tax, §67/B, Section 6, Item c), Annex 4 of Art.). Simultaneously with the claim for dividend, the securities account manager is obliged to inform KELER Zrt. – 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 16-percent personal income tax.

#### **If the shareholder is a legal entity**

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 to shareholders’ nominees defined in Act CXX (Tpt.) of 2001 on capital market is made in accordance with the shareholder matching arrived at KELER Zrt.

On behalf of ANY Security Printing Company Plc, KELER Zrt. shall issue and forward to the shareholders by mail no later than 31<sup>st</sup> January 2016 a tax certificate about the amount of taxes deducted.

The dividend due for the year 2014 can be claimed for a period of 5 years following the month-end of starting date of the dividend payment, i.e. till 30<sup>th</sup> June 2020, after which the dividend claim will lapse.

Budapest, 7<sup>th</sup> May 2015

**ANY Security Printing Company Plc**