

Conditions and method of dividend payment (profit share) of shares issued by Colt CZ Group SE, ISIN CZ0009008942, for the financial year 2025

(for the shares traded on the Prague Stock Exchange)

Entitlement to Dividend Payment and Payment Procedure

The right to receive the dividend shall belong to each shareholder who is listed as the owner of shares of Colt CZ Group SE (ISIN CZ0009008942) as of the **record date 2 July 2026** in the extract from the issuer's register of shares kept by the Central Securities Depository (Centrální depozitář cenných papírů, a.s.) (hereinafter the "Issuer's Register"). The dividend shall be payable on **30 July 2026** as follows:

The dividend will be paid on the payment date to shareholders listed in the Issuer's Register through Komerční banka, a.s., with its registered office at Prague 1, Na Příkopě 33/969, Postcode 114 07, ID No.: 453 17 054 ("KB"), only by a bank transfer to the bank accounts of shareholders listed in the Issuer's Register. The shareholder is responsible for the accuracy of their data recorded in the Issuer's Register.

Any time during the payment period, the dividend may also be paid to the shareholder by a bank transfer at all branches of KB, a.s., after submitting the documents necessary for the identification of the applicant. In the case of a natural person – a valid ID; in the case of a legal entity – an extract from the company's register not older than three months and an extract from the Register of Beneficial Owners of the Ministry of Justice of the Czech Republic not older than three months. The dividend can also be paid to a natural person or a legal entity based on the power of attorney on which the signatures will be officially certified.

The dividend will not be paid to a Czech legal entity which has not registered its beneficial owner in the Register of Beneficial Owners of the Ministry of Justice of the Czech Republic.

The dividend shall be paid also based on based on a final inheritance decision that has become legally effective and will clearly prove the right of the applicant. During the payment period, the applicant may submit the original decision on inheritance at any KB branch where they will provide the account number for the transfer; alternatively, they may send the "Application for one-off transfer" form and a certified copy of the decision on inheritance to KB. In the case of representation of a shareholder by another person based on the power of attorney, the signature on the power of attorney must also be officially certified.

Withholding tax rates

- (a) A 15% withholding tax rate will be applied to Czech tax residents upon payment. Shareholders shall prove their Czech tax residency by a signed "*Declaration of beneficial ownership and tax domicile*". The declaration form is available on the website of Colt CZ Group SE www.coltczgroup.com/investori-dividenda.

- (b) A 15% withholding tax rate will be applied upon payment to Czech tax non-residents from countries with which the Czech Republic has entered into the Double Taxation Treaty or a convention or agreement regulating the exchange of information on tax matters, but who do not submit documentation according to point c). Shareholders shall prove their tax residency in the respective state by a signed “*Declaration of beneficial ownership and tax residency*”. The form of this declaration is available on the website of Colt CZ Group SE www.coltczgroup.com/investori-dividenda.
- (c) To Czech tax non-residents from countries with which the Czech Republic has entered into the Double Taxation Treaty, the tax rate will be applied according to the respective Double Taxation Treaty. Shareholders shall prove their tax residency in the respective state by a tax domicile certificate and a declaration of the beneficial ownership. The form of this declaration is available on the website of Colt CZ Group SE <https://www.coltczgroup.com/investori-dividenda/>.
- (d) A 35% withholding tax rate will be applied upon payment to Czech tax non-residents from countries with which the Czech Republic has not entered into the Double Taxation Treaty or a convention or agreement regulating the exchange of information on tax matters, and further to shareholders who fail to provide the required documentation according to the previous points.

If the gross dividend amount is less than CZK 10,000, the shareholder will be included in categories a) and b) based on the information stated in the Issuer's Register proving residency in the Czech Republic or a country with which the Czech Republic has entered into the Double Taxation Treaty or a convention or agreement regulating the exchange of information on tax matters, and this shareholder will not be required to provide the “*Declaration of beneficial ownership and tax residency*”.

Furthermore, the “*Declaration of beneficial ownership and tax residency*” does not need to be submitted by a shareholder who has already submitted the “*Declaration of beneficial ownership and tax residency*” to Komerční banka in the past and Komerční banka is able to identify it in its record.

The shareholder is obliged to deliver the above-mentioned documents assuring lower withholding tax rates to Komerční banka, a.s. at the address Komerční banka, a.s. Issuer services, náměstí Junkových 2772/1, 155 00 Prague 5, no later than by **17 July 2026**. If the documents are not submitted by this deadline, the reduced tax rate will not be applied upon dividend payment.

The shareholder is, nevertheless, entitled to apply for a tax refund during the following 2 years. The refund application will be processed, provided that the above-mentioned documents and the tax refund form are delivered.

The refund application can only be filed by a shareholder listed as the owner of shares in the Issuer's Register, or a custodian/administrator listed as the owner of shares in the Issuer's Register for final owners whose shares they administer. Colt CZ Group SE and Komerční banka, a.s., reserve the right not to comply with the tax refund application if this condition is not met.

Withholding tax refund

The tax refund for dividends already paid will be made to the account to which the dividend was paid, or to another account specified in the application, based on the delivery of the following documents:

- ▶ Original of the Tax refund form (the signature on the Tax refund form must be officially certified or attested by a KB employee).
- ▶ Original of the Declaration of beneficial ownership and tax residency (the signature on the Declaration does not need to be officially certified).
- ▶ Original or officially certified tax domicile valid for the year 2025, or other required documents (e.g., Pension company declaration, Foundation declaration, etc.) – only in the case that the shareholder requests a withholding tax lower than 15%.

The application for withholding tax refund will be processed by KB within one month after the delivery of the shareholder's application and all necessary documents related to the lower withholding tax rate. Colt CZ Group SE and Komerční banka, a.s., reserve the right not to comply with the tax refund application if the application and all necessary documents are not delivered to Komerční banka, a.s., properly and on time or if the requirements for the application of the reduced withholding tax rate are not met.

Address for Delivery of Documentation:

Komerční banka, a.s.

2192 Issuer services

náměstí Junkových 2772/1

155 00 Prague 5

Tel: 955 534 141

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