



**TAČKA 5.**

Na osnovu člana 40. stav 1., primenom stava 2. istog člana Statuta Philip Morris Operations a.d. Niš (u daljem tekstu: **Društvo**), Odbor direktora Društva na redovnoj sednici, održanoj 24.04.2024. godine, utvrdio je i podnosi Skupštini akcionara na usvajanje sledeći predlog

**Odluke  
o odobrenju i isplati dividende  
za 2023 godinu**

I. Konstatuje se da je Skupština Društva, Odlukom donetom na današnji dan, odobrila da ceo iznos neto dobiti Društva ostvarene u 2023. godini od 6.301.988.178,51 RSD bude isplaćen za dividende akcionarima:

II. Ovom Odlukom utvrđuje se visina dividende po jednoj akciji Društva, i to:

- **Za obične akcije** dividenda po 1 (jednoj) običnoj akciji iznosi **531,8464 RSD**.

- **Za preferencijalne akcije I klase** preferencijalna dividenda se utvrđuje u visini prosečne kamatne stope na oročena dinarska sredstva preko 12 meseci, koju priznaje OTP banka AD Novi Sad, kod koje je Društvo imalo najveći dinarski depozit u toku 2023. godine, i iznosi 6,35%.

U skladu sa navedenim, dividenda po 1 (jednoj) preferencijalnoj akciji I klase, iznosi:

1- preferencijalna dividenda	63,5000 RSD
2- iznos obične dividende	531,8464 RSD
<b>Ukupan iznos dividende (1+2)</b>	<b>595,3464 RSD</b>

- **Za preferencijalne akcije II klase** visina preferencijalne dividende iznosi 2% godišnje, računato na nominalni iznos akcija.

**ITEM 5.**

Pursuant to Article 40 paragraph 1 and by applying paragraph 2 of the same Article of the Statute of Philip Morris Operations a.d. Niš (hereinafter: **the Company**), the Company's Board of Directors, at its regular meeting held on April 24, 2024, defined and proposed to the Shareholders' Assembly to adopt the following draft of the

**Resolution  
on Approving and Payment of Dividend  
for 2023**

I. It is hereby acknowledged that the Shareholders' Assembly, by the Resolution adopted on this day, approved the allocation of the whole net profit of the Company for 2023, in the amount of RSD 6,301,988,178.51 for the payment of dividend.

II. With this Resolution, the amount of dividend payment per one share is determined as follows:

- **For ordinary shares** the dividend per 1 (one) ordinary share is **RSD 531.8464**.

- **For preferred shares of I class** the preferred dividend is determined in the amount of the average interest rate on term deposit over 12 months as acknowledged by the bank OTP AD Novi Sad, where the Company had the highest dinar deposit during 2023, with the rate of 6.35%.

In line with the above stated, the amount of dividend per 1 (one) preferred share of I class is as follows:

1- preferred dividend	RSD	63.5000
2- amount of ordinary dividend	RSD	531.8464
<b>Total amount of dividend (1+2)</b>	<b>RSD</b>	<b>595.3464</b>

- **For preferred shares of II class** the amount of preferred dividend is 2% per year, calculated for the nominal value of shares.



U skladu sa navedenim, dividenda po 1 (jednoj) preferencijalnoj akciji II klase, iznosi:

1- preferencijalna dividenda	20,0000 RSD
2- iznos obične dividende	531,8464 RSD
Ukupan iznos dividende (1+2)	<b>551,8464 RSD</b>

- **Za preferencijalne akcije III klase** visina preferencijalne dividende iznosi 1,5% godišnje, računato na nominalni iznos akcija.

U skladu sa navedenim, dividenda po 1 (jednoj) preferencijalnoj akciji III klase, iznosi:

1- preferencijalna dividenda	15,0000 RSD
2- iznos obične dividende	531,8464 RSD
Ukupan iznos dividende (1+2)	<b>546,8464 RSD</b>

**III.** Akcionarima Društva koji to svojstvo imaju na **dan dividende** (31.12.2023. godine), i koji su Društvu dostavili podatke o svojim tekućim računima, Društvo će isplatu dividende izvršiti na dostavljene tekuće račune.

**IV.** Društvo poziva akcionare, kao i članove Centralnog registra, depoa i kliringa hartija od vrednosti Republike Srbije (CRHoV), koji administriraju vlasničke račune akcionara Društva, da na adresu: Philip Morris Operations a.d. Niš, Bulevar 12. Februar 74, 18000 Niš (sa naznakom: REGISTAR AKCIONARA) bez odlaganja dostave podatke, kao i eventualne promene ranije dostavljenih podataka o tekućim računima akcionara radi isplate pripadajuće dividende.

**V.** Isplatu dividende Društvo će izvršiti najkasnije u roku od šest meseci od dana donošenja odluke o isplati dividende.

**VI.** Društvo će u skladu sa zakonom, akcionarima Društva isplatiti iznos dividende umanjen za **porez po odbitku**, koji će Društvo obračunati, obustaviti i uplatiti na propisane račune javnih prihoda.

In line with the above stated, the amount of dividend per 1 (one) preferred share of II class is as follows:

1- preferred dividend	RSD 20.0000
2- amount of ordinary dividend	RSD 531.8464
Total amount of dividend (1+2)	<b>RSD 551.8464</b>

- **For preferred shares of III class** the amount of preferred dividend is 1.5% annually, calculated for the nominal value of share.

In line with the above stated, the amount of dividend per 1 (one) preferred share of III class is as follows:

1- preferred dividend	RSD 15.0000
2- amount of ordinary dividend	RSD 531.8464
Total amount of dividend (1+2)	<b>RSD 546.8464</b>

**III.** The Company shall make the payment of dividend to current bank accounts of all shareholders listed as such on **the record date** (December 31, 2023), who previously delivered the valid information about their bank account.

**IV.** The Company hereby invites the shareholders, as well as the members of the Central Securities Depository of the Republic of Serbia (CRHoV), who administer the bank accounts of the Company's shareholders, to deliver, without delay, relevant data about shareholders' bank accounts, as well as any change of previously delivered data about shareholder's bank accounts for the purpose of dividend payments, to the following address: Philip Morris Operations a.d. Niš, Bulevar 12. February 74, 18000 Niš (attn. SHAREHOLDERS' REGISTRY).

**V.** The Company shall make the payment of dividends latest within six months from the date of adopting the resolution on payment of dividend.

**VI.** In line with the law, the Company shall pay to the shareholders the dividend reduced by the **withholding tax** that shall be calculated, withheld and paid to the appropriate public revenue accounts.



**VII.** Po isplati dividende, Društvo će svakom akcionaru dostaviti obaveštenje o bruto iznosu dividende, iznosu poreza koji je obračunat, obustavljen i uplaćen na odgovarajuće račune javnih prihoda, i iznosu dividende koji je po umanjenju poreza uplaćen na račun akcionaru.

**VII.** Upon the effectuated payment of dividends, the Company shall deliver to every shareholder the notice on dividend gross amount, the amount of tax calculated, withheld and paid to appropriate public revenue accounts, as well as the amount of dividend paid to a shareholder's bank account upon deduction of tax.

**Obrazloženje**

*U skladu sa Odlukom o raspodeli dobiti po iskazanom finansijskom rezultatu ostvarenom u 2023. godini, predloženoj Skupštini za usvajanje, kojom je predloženo da ceo iznos neto dobiti Društva ostvarene u 2023. godini bude isplaćen za dividende akcionarima, Odbor direktora je utvrdio i predlog Odluke o odobrenju i isplati dividende, u kojoj je prikazana dividenda po jednoj akciji Društva, kao i rok isplate. Iako bi predloženu Odluku mogao, kao ovlašćeni organ, doneti Odbor direktora, iz razloga ekonomičnosti i blagovremenog informisanja akconara, Odbor direktora predlaže Skupštini akconara da usvoji predloženu odluku.*

**Explanation**

*In line with the Resolution on Allocation of profit as per Adopted Financial Results in 2023, proposed to the Shareholder's Assembly for adoption, whereby the proposal was to allocate the Company's net profit in 2023 in whole for the payment of dividend to the shareholders, the Board of Directors as well determined the proposal of Resolution on approving and payment of dividend for 2023, whereby the dividend per one Company share and the payment term were provided. Although the Board of Directors, as the authorised body of the Company, could adopt the proposed Resolution, due to the reasons of cost effectiveness and timely informing of the Shareholders, the Board of Directors determined the proposal of Resolution on dividend payment and forwarded it to the Shareholders Assembly for adoption.*

Predsednik odbora direktora/President of the Board of Directors

Jelena Bogićević



