



DIVIDEND PAYMENT – INFORMATION REGARDING WITHHOLDING TAX

Management Board of Ronson Europe N.V. with its registered seat in Rotterdam, the Netherlands („the Company’), hereby declare that pursuant to resolution adopted on 21 December 2015 by General Shareholders Meeting regarding dividend for the financial year 2014 a part of the retained earnings reserve of the Company in the amount of PLN 10,894,400 is allocated for paying out a dividend for FY 2014 in cash. The dividend day was determined on 23 December 2015. As a result every entity which holds shares of the Company at this date will be entitled to receive dividend in gross amount of PLN 0,04 per each share. The dividend will be paid on 30 December 2015 through stockbrokers/banks, serving stock accounts of the shareholders.

Generally, amount of dividend will be reduced by amount of 15% withholding tax, which has to be paid by the Company to Dutch tax office.

However, amount of 15% withholding tax will not be collected by the Company in respect of shareholders that as of dividend day (23 December 2015):

- 1) are capital companies, with their registered seat within territory of the Netherlands, holding more than 5% of the Company’s shares,
- 2) are capital companies being Polish tax residents, holding more than 10% of shares for more than 12 months,
- 3) are capital companies being Polish tax residents and holding more than 10% of shares for less than 12 months or open pension funds, that are Polish tax residents and hold more than 10% of shares – in this case the Company will collect 5% of withholding tax instead of 15%.

In situations presented in points 2 and 3 above, lack of collection of 15% withholding tax or collecting reduced 5% withholding tax will be possible if a shareholder provides the Company until 28 December 2015 with a certificate of residence confirming that the shareholder is subject to unlimited tax liability in Poland (appropriate form is attached below) as well as a statement about period during which more than 10% shares were owned by the shareholder (statement is applicable only to capital companies).

At the same time, for the purpose of tax settlement, upon request of the shareholder, the confirmation about amount of withholding tax paid in the Netherlands will be issued. In respect of the confirmation about the withholding tax collected in the Netherlands and in order to receive more detailed information please contact directly with the Company: phone +48 (22) 823 97 98 or e-mail relacje@ronson.pl.

Nazwa i adres organu podatkowego [Name and address of tax authority]

Miejscowość
[Locality]Data (dzień-miesiąc-rok)
[Date (day-month-year)]

CFR-1

ZAŚWIADCZENIE O MIEJSCU ZAMIESZKANIA LUB SIEDZIBIE DLA CELÓW PODATKOWYCH (CERTYFIKAT REZYDENCJI) [CERTIFICATE OF TAX RESIDENCE]

ZA OKRES
[FOR PERIOD]

1. Od [From] (dzień - miesiąc - rok) [(day-month-year)]

2. Do [To] (dzień - miesiąc - rok) [(day-month-year)] 1)

Podstawa prawna: Art.306l ustawy z dnia 29 sierpnia 1997 r. – Ordynacja podatkowa (Dz.U. z 2005 r. Nr 8, poz.60, z późn. zm.).
[Legal basis: Art.306l of the Act of 29 August 1997 – Tax Liabilities' Code (Dz.U. 2005, No 8, item 60 with subsequent amendments)]

3. Numer zaświadczenia [Certificate number]

zaświadcza się niniejszym, że:
[hereby certifies that:]

A. DANE IDENTYFIKACYJNE [IDENTIFICATION]

4. Nazwa pełna, REGON / Nazwisko, pierwsze imię [Full name, REGON / Family name, first name]

5. Identyfikator podatkowy NIP / numer PESEL (niepotrzebne skreślić) [Tax Identification Number / Personal number PESEL (delete as appropriate)]

ma miejsce zamieszkania / siedzibę w Polsce
[is a resident in Poland]

B. MIEJSCE ZAMIESZKANIA LUB SIEDZIBA W POLSCE [PLACE OF RESIDENCE IN POLAND]

6. Województwo [Province]

7. Powiat [District]

8. Gmina [Commune]

9. Ulica [Street]

10. Nr domu [Building number]

11. Nr lokalu [Flat number]

12. Miejscowość [Locality]

13. Kod pocztowy [Postal code]

14. Poczta [Post office]

i podlega nieograniczonemu obowiązkowi podatkowemu w rozumieniu umowy między Rządem Rzeczypospolitej Polskiej a:
[and is subject to unlimited tax liability on his worldwide income within the meaning of agreement between the Government of the Republic of Poland and:]

15. Umawiające się Państwo [Contracting State]

w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od dochodu.
[for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.]

C. ADNOTACJA DOTYCZĄCA OPŁATY SKARBOWEJ [INFORMATION CONCERNING STAMP DUTY]

16. Opłata skarbowa (zaznaczyć właściwy kwadrat) [Stamp duty (tick right box)]

1. dokonano zapłaty opłaty skarbowej [stamp duty paid]

2. nie pobrano opłaty skarbowej [stamp duty unpaid]
podstawa prawna [legal basis]:

w wysokości [in the amount]

3. zwolnienie lub wyłączenie od obowiązku zapłaty opłaty skarbowej [release or exemption from the obligation of payment of the stamp duty]
podstawa prawna [legal basis]:

.....

Pieczęć urzędowa [Tax authority seal]

Imię, nazwisko, stanowisko służbowe, podpis i pieczętka [First name, family name, position, signature and seal]

1) Na wniosek podatnika, który na dzień wydania zaświadczenia posiada miejsce zamieszkania lub siedzibę dla celów podatkowych na terytorium Polski, pozycji 2 nie wypełnia się.
[Upon taxpayer's request, whose place of residence lies within the territory of Poland on the day of issuing the certificate, column 2 shall not be filled.]