

**PROPOSAL FOR THE APPROPRIATION OF PROFIT**

of the management board of

**AUSTRIACARD HOLDINGS AG**

registered under FN 352889 f with the companies register held by the Commercial Court Vienna  
(the “**Company**”)

on agenda item 2 of the annual general meeting

which will be held on Tuesday, 24 June 2025, at 10:00 a.m. (Vienna Time),  
at the premises “Säulenhalle” of the Vienna Stock Exchange, Wallnerstraße 8, 1010 Vienna, Austria.

The management board proposes that the general meeting adopts the following resolution:

*“The profit available for distribution shown in the annual financial statements of AUSTRIACARD HOLDINGS AG as of 31 December 2024 in the amount of EUR 14,016,262 shall be appropriated as follows: Each share entitled to a dividend on the dividend record date (2 July 2025) shall receive a dividend of EUR 0.11 per share, adding up to a total of no more than EUR 3,998,925.48. The remaining amount shall be carried forward to new account. The dividend shall be paid out on 4 July 2025. The ex-dividend day is 1 July 2025.”*

Tax information (for convenience only)

Shareholders, who are resident outside Austria in a country which has concluded a Double Tax Treaty with Austria, might be entitled to reclaim part of the Austrian withholding tax of 27.5%.

The refund procedure in Austria is essentially as follows:

1. A [webform](#) has to be filled in and filed electronically (“advance notification”).
2. The submitted advance notification including the filing confirmation (including the transaction number) has to be printed out and signed by the foreign shareholder (applicant).
3. In addition, a tax residence confirmation has to be obtained by the applicant. The confirmation has to be provided on the printed advance notification.
4. Once the confirmation of residence has been obtained, the printed advance notification (together with any other documents, e.g. proof, that WHT has been withheld) has to be sent exclusively by post to the competent tax office “Finanzamt Österreich, Dienststelle Bruck-Eisenstadt-Oberwart”.
5. When applying for a refund of Austrian WHT for the first time, each applicant receives an identification number (“ABZ number”), which must also be quoted in all future refund procedures.

An advance notification is only permitted after the end of the calendar year in which the WHT was withheld. According to Sec 240 para 3 Austrian Federal Fiscal Code the application for refund can be submitted until the end of the fifth calendar year following the year of the withholding. A shorter period may apply based on the respective DTT.

A detailed description of the reclaim procedure will be provided on the website of the Company. The Company assumes no liability or responsibility for the accuracy or feasibility of this process.

Vienna, in May 2025  
The Management Board