

Dear Shareholders,

In relation to the payment of dividends on ordinary shares pursuant to a decision of the General Meeting of Shareholders of Chimimport AD from 29.06.2018, we hereby informing you of the following procedural requirements:

1. For the ordinary shares owned by foreign legal persons who are residents for tax purposes of countries - EU member states or countries - parties to the EEA Agreement, withholding tax is not due under Art. 194 par. 3 of CITA. The latter is proved to be valid at the date of receipt of the dividend, a document issued by the Tax Administration based on the location of the holder of securities, stating that he is resident for tax purposes in the Member - State or country - party to the EEA Agreement .
If at 15 August 2018 we do not receive such a document, we will be obliged to charge and deposit a withholding tax at a rate of 5.00% of the gross amount of the due dividend and we will therefore repay you the net value of the sum belonging to you.
2. For the ordinary shares owned by foreign entities, which are pension funds and the dividend income is not related to business, withholding tax is NOT due under Art. 194 par. 3 of CITA. The latter is proved valid at the date of receipt of the dividend document issued by a competent authority of location of the holder of the securities, stating that he is firm on retirement investment scheme.
If at 15 August 2018 we do not receive such a document, we will be obliged to charge and deposit a withholding tax at a rate of 5.00% of the gross amount of the due dividend and we will therefore repay you the net value of the sum belonging to you.
3. For the ordinary shares owned by foreign legal persons who are not residents for tax purposes of countries such as - EU member states or countries - parties to the EEA Agreement, withholding tax at the rate of 5% of the gross amount of the sexes dividend IS DUE.
4. In the event that you want to be exempt from tax in the Republic of Bulgaria, and you're from a country party to the SIDDO with Bulgaria, please fill out and return to our attention attached to this communication documents "VERSION 2 - SIDDO". If at 15 August 2018 we do not receive such a document, we will be obliged to charge and deposit a withholding tax at a rate of 5.00% of the gross amount of the due dividend and we will therefore repay you the net value of the sum belonging to you
5. In case you do not want to be exempt from tax in the Republic of Bulgaria, and you're from a country party to the SIDDO with Bulgaria and if you're from a country party to the DTC with Bulgaria, we inform you of the following: we will perform tax withholding payment in accordance with Art. 194 par. 1 of CITA in the Republic of Bulgaria amounting to 5% of the gross amount of the paid to you we will provide a certificate that the above - mentioned tax is paid to the state budget of the Republic of Bulgaria, then you will receive the net amount of pay you dividends.

02.07.2018

Sofia

Chimimport AD