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**RESOLUTION 11**

**"Technical terms and procedures for the provision of Tax Services & Other Collection Services"**

Codified to include the decisions dated 25.10.2021, 29.11.2021, 28.04.2025, 26.05.2025 and 24.11.2025 of the Board of Directors.

**THE BOARD OF DIRECTORS  
OF HELLENIC CENTRAL SECURITIES DEPOSITORY S.A. (ATHEXCSD)**  
(Meeting 22.02.2021)

Having regard to:

- a) the provisions of Article 2.6 of Part 2 of Section I, Article 4.3 of Part 4 of Section III<sup>1</sup> and the provisions of Part 3 of Section X of the Rulebook of Hellenic Central Securities Depository (hereinafter the "Rulebook"),
- b) the Ministerial Decision no. A.1236/2021 (Government Gazette B' 5062/01.11.2021) on the "Procedure for remittance of the sales tax of instance c, par. 2, article 9, Law 2579/1998 (A' 31) – Form and content of the tax remittance declaration by the Central Securities Depository to the Tax Office responsible for the taxation" and the Ministerial Decision on the "Procedure for remittance of the sales tax of instance d, par. 2, article 9, Law 2579/1998 (A' 31) by the Central Securities Depository (CSD) to the Tax Office responsible for the taxation – Form and content of the tax remittance declaration by the Central Securities Depository to the Tax Office responsible for the taxation – Form and content of the tax payment declaration to the CSD – Procedure for collection of the tax by the CSD", as well as
- c) the need to lay down the technical terms and procedures under which ATHEXCSD shall provide Tax Services & Other Collection Services.

**RESOLVES AS FOLLOWS:**

**Scope of application**

1. This Resolution lays down the technical terms and procedures under which ATHEXCSD shall provide Tax Services & Other Collection Services (hereinafter the "Services") in accordance with the Rulebook.

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<sup>1</sup> Field a) of the Preamble was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

2. The Services provided relate to the Sales Tax on shares, the tax on the distribution of cash or in the form of Securities, the tax treatment of the interest of non-resident, the issues of provision of information to public bodies on tax liabilities, the fees payable to the Deposits and Loans Fund (DLF), as well as any other case of regulation or outsourcing related to the provision of the relevant Services by ATHEXCSD.<sup>2</sup>

## Services Provided

### 1. Sales Tax on shares

ATHEXCSD provides the Services related to the calculation, collection and remittance of the Sales Tax on shares in respect of transactions settled through the DSS and/or outside the DSS in accordance with the following.<sup>3</sup>

#### I. Procedures for remittance of the Sales Tax in the case of transactions settled within the DSS (instance c, par. 2, article 9, Law 2579/1998 and Ministerial Decision A.1236/2021)<sup>4</sup>

For the purpose of implementing instance c, par. 2, article 9 of Law 2579/1998, as well as Ministerial Decision no. XXX, the procedure for the calculation, collection and remittance of the Sales Tax is as follows:

1. ATHEXCSD calculates the Sales Tax on shares on a daily basis after completion of the settlement procedures of the relevant day. This calculation takes into consideration:
  - a) the transactions carried out on a trading venue on the intended settlement date,
  - b) the transactions conducted over the counter within the DSS on the actual settlement date.
2. Upon completion of the calculation of par. 1, ATHEXCSD on the same day notifies each Participant electronically regarding the corresponding Sales Tax on the transactions it settles and the relevant cash settlement obligations.
3. Participants are required to pay the Sales Tax amounts due in accordance with the above by using one of the following procedures:
  - a) by payment on the business day following the day on which they were notified by ATHEXCSD in accordance with par. 2, or

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<sup>2</sup> Paragraph 2 was amended as above by virtue of decision 383/24.11.2025 of the Board of Directors of ATHEXCSD with effect as of 22.04.2024.

<sup>3</sup> Article 1 was replaced as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

<sup>4</sup> Paragraph i) of article 1 was replaced as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

b) by payment in respect of all the transactions of the reference month in accordance with instance c, par. 2, article 9 of Law 2579/1998 within a time limit of three (3) business days after the end of the relevant month in accordance with the procedures of ATHEXCSD. However, payment by a Participant up until the fifteenth (15<sup>th</sup>) day after the end of the reference month shall be considered timely pursuant to instance c, par. 2, article 9 of Law 2579/1998.

4. In every case, payment by Participants of the cash amounts corresponding to the Sales Tax is carried out by means of the cash settlement procedure in time phases set by ATHEXCSD and notified to Participants.

5. After collecting the cash amounts paid by Participants on the basis of the procedures of par. 3, ATHEXCSD then remits these amounts to the competent Tax Office in compliance with the terms of the above provisions. ATHEXCSD submits to the competent Tax Office a tax remittance declaration based on the details of the transactions of par. 1 of each day of calculation of the reference month in accordance with instance c, par. 2, article 9 of Law 2579/1998 and Ministerial Decision no. XXX. The aforementioned declaration also refers to any non-payment of the Sales Tax due.

6. In the case of late payment according to the above, the following procedure is applied:

a) If payment by the Participant of the Sales Tax due takes place up until the fourth (4<sup>th</sup>) business day before the end of the month that follows the reference month, ATHEXCSD remits the relevant amount paid with a declaration to the competent Tax Office by no later than the last business day of the month that follows the reference month.

b) If payment by the Participant of the Sales Tax due takes place after the deadline of the preceding subparagraph, ATHEXCSD remits the relevant amount paid with a declaration to the competent Tax Office, within three (3) business days from the day of payment.

7. If the cash amount paid by a Participant is greater than the amount of Sales Tax due, the Participant is entitled to claim reimbursement of the difference, which can also be satisfied by offsetting wherever this is envisaged on the basis of applicable provisions and in compliance with the relevant procedures of ATHEXCSD. In cases where the claim for reimbursement of the difference cannot be satisfied by offsetting, the Participant is entitled to request that ATHEXCSD arrange reimbursement of the amount from the competent Tax Office.

## II. Special procedures for transactions settled over the counter within the DSS<sup>5</sup>

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<sup>5</sup> The heading of paragraph ii), article 1 was replaced as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

**1) Transactions settled over the counter on the instruction of a Participant (article 21 of Ministerial Circular 1180/31.12.2008 and par. 2, article 30 of Law 4569/2018)**

1. In cases of OTC settlements/transactions, the calculation and charging of the Sales Tax is borne by ATHEXCSD.<sup>6</sup>

2. In such cases, the Sales Tax is calculated on the transfer value of the shares, in compliance in other respects with the stipulations of the aforementioned provisions, as such value has been declared by the Participant acting on behalf of the liable seller.<sup>7</sup> In cases where the transaction has no transfer price, the value is calculated on the basis of the closing price on the transaction date.

**2) Correction of calculated Sales Tax<sup>8</sup>**

1. In the case of corrections to the operation reason of settled OTC transactions in accordance with article 4.4 of Resolution 5, the following shall apply:

a) If the Participant submits the correction request up until the second (2<sup>nd</sup>) business day of the calendar month (month of calculation) that follows the reference month in accordance with instance c, par. 2, article 9 of Law 2579/1998, the recalculation of ATHEXCSD's fees and the Sales Tax for the relevant transaction is carried out on the day of acceptance of the correction request. The collection by ATHEXCSD of the fees and the Sales Tax takes place:

(i) on the business day following the date of acceptance of the request or

(ii) on the third business day after the date of acceptance of the request, provided that the Participant has opted to pay the ATHEXCSD fees/Sales Tax on a monthly basis in accordance with instance b), par. 3, point i), article 1, Part 2 hereof.

If the cash amount paid by a Participant is greater than the amount of Sales Tax due, the Participant is entitled to claim reimbursement of the difference from ATHEXCSD. The latter shall pay the aforesaid difference to the Participant up until the third business day of the month of calculation, provided that the request has been accepted up until the second business day of the month of calculation. ATHEXCSD remits the corresponding tax to the competent Tax Office within the calendar month that follows the reference month in accordance with instance c, par. 2, article 9 of Law 2579/1998.

b) If the Participant submits the correction request after the second (2<sup>nd</sup>) business day of the calendar month that follows the reference month, the recalculation of ATHEXCSD's fees and the Sales Tax for the relevant transaction is carried out on the day of acceptance

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<sup>6</sup> Paragraph 1 of article 1 was replaced as above by virtue of Decision no. 322/29.11.2021 of the Board of Directors of ATHEXCSD with retroactive effect from 01.11.2021.

<sup>7</sup> The first clause of paragraph 2, article 1 was replaced as above by virtue of Decision no. 322/29.11.2021 of the Board of Directors of ATHEXCSD with retroactive effect from 01.11.2021.

<sup>8</sup> A new subparagraph 2) was added to article 1 as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

of the correction request. The collection by ATHEXCSD of the fees and the Sales Tax takes place on the business day following the date of acceptance of the request. ATHEXCSD then remits the Sales Tax amount to the competent Tax Office with a tax remittance declaration as follows:

(i) If payment is made by the Participant during the calendar month that follows the reference month, the remittance is made by ATHEXCSD up until the end of the relevant month.

(ii) If payment is made by the Participant after the end of the calendar month that follows the reference month, the remittance is made by ATHEXCSD within a time limit of three (3) days from the day of collection.

If the cash amount paid by a Participant is greater than the amount of Sales Tax due, the Participant is entitled to claim reimbursement of the difference, which can also be satisfied by offsetting wherever this is envisaged on the basis of applicable provisions and in compliance with the relevant procedures of ATHEXCSD. In cases where the claim for reimbursement of the difference cannot be satisfied by offsetting, the Participant is entitled to request that ATHEXCSD arrange reimbursement of the amount from the competent Tax Office.

### **3) Transactions due to the application of Market Claims procedure settled over-the-counter<sup>9</sup>**

1. Market Claims, for tax purposes, essentially constitute a "readjustment of the price" paid in the context of the underlying transaction. The price adjustment corresponds to the gross amount of the product resulting from the corporate action.

2. The need to recalculate the Sales Tax arises in cases where a Market Claims instruction is settled which relates to an underlying transaction consisting of a sale, in accordance with the provisions of Article 9(2) of Law 2579/1998. The "price adjustment" that occurs during the settlement of the Market Claim instruction results in a reduction or increase in the originally agreed price. However, the Sales Tax is calculated at the time of settlement of the underlying transaction, regardless of whether the relevant Market Claim instruction will ultimately be settled, which will result in a (retrospective) adjustment of the sale value.

3. In cases of over-the-counter settlements arising from the application of Market Claims procedure, the recalculation of the Sales Tax is carried out by ATHEXCSD. If the Market Claim instruction has been settled within the deadline as provided by the law for the remittance of Sales Tax, in accordance with the provisions of A.1236/2023, i.e. until the end of the month from the settlement of the underlying sale, then ATHEXCSD, which is responsible for the calculation of the tax, will recalculate the right amount corresponding to the underlying sale and will include it directly (along with the tax resulting from other sales performed) in the relevant entry per Participant of the

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<sup>9</sup> Subpar. 3 was amended as above by virtue of decision 383/24.11.2025 of the Board of Directors of ATHEXCSD with effect as of 8.12.2025.

table in Annex B of the above Ministerial Decision. If the Market Claim instruction is settled after the expiry of the deadline provided by law for the remittance of Sales Tax then:

(a) If the initially agreed price increases, the new (increased) amount of Tax corresponding to the underlying sale is collected and paid by means of a tax return, in accordance with the provisions of A.1236/202, by the end of the month from the time of settlement of the Market Claim instruction.

(b) If the initially agreed price is reduced and a tax refund is required, the additional amount of the tax remitted will be claimed in accordance with the procedure applicable to the refund of unduly paid sales tax.

#### **4) Transactions settled over the counter on the instruction of the beneficiary<sup>10</sup>**

In cases where the transaction is carried out on the instruction of the beneficiary, the Tax is calculated on the transfer value, which shall be whichever is the highest between that stated in the relevant transfer agreement submitted to ATHEXCSD and that resulting from the multiplication of the closing price of the share on the day of filing of the relevant transfer request (transaction date) by the number of shares transferred.<sup>11</sup> ATHEXCSD collects the resulting Tax from the seller on the day of submission of the application and remits the amounts collected to the competent Tax Office in accordance with the procedures of point i), article 1, Part 2 hereof.<sup>12</sup>

### **III. Procedures for remittance of Sales Tax in the case of transactions settled outside the DSS through a Registered Intermediary or other Intermediary (instance d, par. 2, article 9, Law 2579/1998 and Ministerial Decision XXX)<sup>13</sup>**

For the purpose of implementing instance d, par. 2, article 9 of Law 2579/1998, as well as Ministerial Decision no. XXX, the procedure relating to the collection and remittance of Sales Tax is as follows:

1. The Participant that is acting as a Registered Intermediary or on behalf of a Registered Intermediary, through which it conducts the relevant settlement of shares outside the DSS, submits tax payment declaration files to ATHEXCSD in accordance with the specifications of Ministerial Decision no. XXX, three (3) business days before the fifteenth (15<sup>th</sup>) calendar day of the month following the reference month and makes payment of the corresponding Sales Tax, as

<sup>10</sup> Subparagraph 2) of paragraph iii), article 1 was renumbered as subparagraph 4) of paragraph ii), article 1 as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

<sup>11</sup> The first clause of article 4 was replaced as above by virtue of Decision no. 322/29.11.2021 of the Board of Directors of ATHEXCSD with retroactive effect from 01.11.2021.

<sup>12</sup> The last sentence of the new subparagraph 4) was replaced as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

<sup>13</sup> A new paragraph iii) was added to article 1 as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

calculated on the basis of the provisions of instance d, par. 2, article 9 of Law 2579/1998, up until the aforesaid fifteenth (15<sup>th</sup>) calendar day in accordance with the procedures of ATHEXCSD, so as to be considered timely in accordance with instance c, par. 2, article 9 of Law 2579/1998.

2. In every case, the payment by Participants of cash amounts corresponding to the Sales Tax is made by means of the cash settlement procedure in time phases set by ATHEXCSD, notifying Participants accordingly.

3. The non-payment by a Participant of an amount of Sales Tax due entails cancellation of the tax payment declaration in the DSS and it will not be submitted by ATHEXCSD to the competent Tax Office. In such a case, the relevant file must be resubmitted by the Participant and accompanied by payment of the Sales Tax due.

4. After collection of the cash amounts paid by Participants on the basis of the procedures of par. 1, ATHEXCSD remits the aforesaid amounts collected to the competent Tax Office in compliance with the terms of the above-mentioned provisions. ATHEXCSD submits to the competent Tax Office a tax remittance declaration based on the transaction details of par. 1 for each day of calculation of the reference month in accordance with instance d, par. 2, article 9 of Law 2579/1998 and Ministerial Decision no. XXX.

5. In cases of late payment according to the above, the following procedure is applied:

a) If the Participant makes payment of the Sales Tax due, accompanied by the relevant tax payment declaration, up until the fourth (4<sup>th</sup>) business day before the end of the month that follows the reference month, ATHEXCSD remits the relevant amount paid with a declaration to the competent Tax Office by the last business day of the respective month.

b) If the Participant makes payment of the Sales Tax due, accompanied by the relevant tax payment declaration, after the deadline of the preceding subparagraph, ATHEXCSD remits the relevant amount paid with a declaration to the competent Tax Office within three (3) business days after the day of payment.

6. Participants may submit files cancelling or replacing the tax payment declaration. If it emerges from the files of the newly submitted tax declaration that the cash amount paid by a Participant is greater than the amount of Sales Tax due, the Participant has the right to claim reimbursement of the difference which can also be satisfied by offsetting, wherever this is envisaged on the basis of applicable provisions and in compliance with the relevant procedures of ATHEXCSD.

In cases where the claim for reimbursement of the difference cannot be satisfied by offsetting, the Participant is entitled to request that ATHEXCSD arrange reimbursement of the amount from the competent Tax Office.

#### IV. Fees payable to ATHEXCSD for handling late Sales Tax payment declarations<sup>14</sup>

For each late payment of Sales Tax in accordance with the procedures of paragraphs i), ii) and iii) of this article, ATHEXCSD imposes special charges on the Participant in accordance with Resolution 18.

#### 2. Tax on distributions in cash or in-kind on Securities<sup>15</sup>

1. In cases of distributions in cash or in-kind in the form of dividends or bond coupons in relation to Securities of Issuers in respect of which ATHEXCSD provides the Initial Registration Service in accordance with the specific provisions of the applicable law, on which withholding of the relevant tax shall be imposed on the basis of the rate provided, ATHEXCSD, subject to Article 5 hereof, shall provide the Services described herein<sup>16</sup>.
2. ATHEXCSD, in the context of the provision of the relevant Services, shall calculate and inform the Issuer of the amount of tax to be withheld and paid to the competent Tax Office, in accordance with the indications of tax treatment registered in the D.S.S. by the Participants.
3. In case the beneficiaries of the distributions are natural persons who do not have a tax residence in Greece or legal persons or entities that do not have a tax residence and do not maintain a permanent establishment in Greece and are subject to a Double Taxation Avoidance scheme, as well as beneficiaries who receive a favorable tax treatment under the current tax legislation, the relevant persons are subject to a separate Tax Category as implemented in the S.A.T. by ATHEXCSD.
4. The Participant acting on behalf of the liable shall submit an application to ATHEXCSD for the creation of a separate Tax Class including the relevant justification<sup>17</sup>. The reduced or zero tax rate shall be determined each time by a relevant table announced by the Ministry of Finance. The Participant shall bear the responsibility for the correct submission and storage of the supporting documents in case of a possible audit by the tax authority. An application shall be submitted separately for each liable.
5. In the event of specific tax treatment, ATHEXCSD shall calculate the exact tax and then inform the Issuer. Only the Issuer shall be liable for withholding and paying the tax in accordance with the applicable law.

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<sup>14</sup> A new paragraph iv) was added to article 1 as above by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021, subject to the publication of the Ministerial Decisions of instances c and d, par. 2, article 9, Law 2579/1998.

<sup>15</sup> The title of article 2 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

<sup>16</sup> Paragraph 1 of article 2 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

<sup>17</sup> Paragraph 4 of article 2 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

6. The above request submission procedure shall also be applicable in cases of recalculation of the tax due, if the Participant, following the record date and, in any case, prior to the tax payment, wishes to correct the Tax Class in which, under its original declaration, the liable erroneously appears to be subject to. ATHEXCSD shall proceed to recalculate the Issuer's due tax, after first obtaining its assent.
7. In case of issue of refund of the withholding tax, the participant shall be responsible for submitting a relevant request to the competent Tax Office.
8. In case the liable persons request certificates for tax purposes, ATHEXCSD shall be competent to issue and provide them to the beneficiaries through the Participants.

### **3. Foreign Tax on Distributions in Cash or in Kind on Foreign Securities**

1. A foreign Issuer, which is responsible for the collection of the tax status data of the liable shareholder and is responsible for the withholding and payment of tax, in accordance with the law of its domicile, requests from ATHEXCSD the provision of a service for the determination of the amounts of withheld tax per Securities Account. The calculations for the aforementioned determination of the amounts shall be carried out by ATHEXCSD on the basis of the necessary information provided by the Issuer.
2. Within the framework of the service of par. 1, ATHEXCSD shall create separate Tax Categories for the application of a reduced or zero tax rate when the Issuer provide a record indicating the special tax treatment of the liable shareholder, and ATHEXCSD shall then calculate the exact tax and inform the Issuer.
3. The above request procedure also applies in cases where a recalculation of the due tax is required if the Issuer wishes to correct a Tax Category to which a liable shareholder was erroneously assigned in the initial file submission, after the record date, the procedure for recalculation will be followed. If the correction is technically feasible by ATHEXCSD, with the agreement of the paying agent, ATHEXCSD will proceed with the recalculation of the due tax and inform the Issuer accordingly.
4. For the determination of the amounts of the required tax and the possible creation of separate Tax Categories, in accordance with the provisions of this article, ATHEXCSD is based only on data provided by the Issuer and has no responsibility for the correct determination of the tax status of each shareholder.
5. The collection and reimbursement of the amounts of taxes referred to in this article is carried out exclusively by the Issuer and the ATHEXCSD has no involvement in the relevant procedure beyond the determination of these amounts in accordance with the provisions of this article.<sup>18</sup>

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<sup>18</sup> A new article was added as above by virtue of decision no. 373/28.04.2025 of the Board of Directors with effect as of the 30.04.2025.

#### **4. Tax treatment of foreign-sourced interest (Law 3312/2005 and 4172/2013, POL1082/24.05.2006 and POL1042/26.01.2015)**

1. In case of payment of distributed foreign-sourced interest to a beneficiary natural person, the Participants who mediate, acting as "paying agents", in accordance with the above provisions, shall be competent for the withholding and payment of the tax imposed. Tax withholding shall be carried out on the gross interest amount.
2. In case of payment of distributed foreign-sourced interest to a beneficiary legal person, the Participants who mediate, acting as "paying agents", in accordance with the above provisions, shall be competent for the withholding and payment of the tax imposed. Tax withholding shall be carried out on the gross interest amount. Interest is taxed as income arising from business activity and withholding tax is offset against income tax, by application of the provisions of the tax legislation.
3. In the context of its Services provided, ATHEXCSD may conduct the procedure of calculation, withholding and payment to the State of the withheld interest tax, through the D.S.S., following the corresponding authorization of the interested Participants, which shall be submitted in the form of a standard form by ATHEXCSD.

#### **5. Tax treatment of interest from corporate bonds listed on a Trading Venue (Article 21 par.4 of L4646/2019 & Articles 37 par.5 & 61 of L4172/2013)<sup>19</sup>**

1. In case of payment of distributed domestic interest from corporate bonds of Article 37 par.5 of L4172/2013 to beneficiaries<sup>20</sup>, the Participants who mediate, acting as "paying agents", in accordance with the above provisions, shall be competent for the withholding and payment of the tax imposed. Tax withholding shall be carried out on the gross interest amount.

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2. In the context of its provided Services, ATHEXCSD operates as a "paying agent" as defined above, in the event of a balance resulting from the distribution of interest on domestic corporate bonds to Deceased's Accounts.

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<sup>19</sup> The title of article 5 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

<sup>20</sup> Par. 1 of article 5 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

<sup>21</sup> Par. 2 of article 5 was removed and the other paragraphs were renumbered as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

## **6. Provision of information to Public bodies on tax liabilities and automatic exchange of information in accordance with the regulatory frameworks of FATCA & CRS<sup>22</sup>**

A. Reports to the Independent Authority for Public Revenue (IAPR) within the framework of L4174/2013, POL 1033/28.01.2014, POL 1054/02.03.2015, POL 1122/15.06.2015)

### **I.Portfolio data**

1. ATHEXCSD shall provide information to the Independent Authority for Public Revenue<sup>23</sup> through lists in an electronic file, with information on portfolio data of natural persons.
2. The information shall be provided on an annual basis. The data shall be related to both each calendar year of reference and the immediately preceding one.
3. The portfolio data relate to portfolios with a monetary value of over EUR 200,000, relating only to natural persons who are either tax residents of Greece or non-resident taxpayers for whom a TIN has been issued in Greece.
4. The requested portfolio data relate to Special Accounts managed exclusively by ATHEXCSD.

### **II.Dividend & interim dividend<sup>24</sup> data**

1. ATHEXCSD shall provide information to the Independent Authority for Public Revenue through lists in an electronic file, with data on dividends or interim dividends distributed to natural or legal persons during the previous calendar year by Issuers with shares listed on the Athens Stock Exchange.
2. The information shall be provided on an annual basis, with a deadline of 28 February of the year following the reference year.

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<sup>22</sup> The title of article 7 was amended and the article was divided in 2 paragraphs (A and B) as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

<sup>23</sup> Subparagraph 1 of element I of par. A of article 7 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

<sup>24</sup> The title of element II of par. A of article 7 was amended as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

B. Reports to the Independent Authority for Public Revenue (IAPR) in the context of automatic exchange of information in accordance with the regulatory frameworks of FATCA & CRS<sup>25</sup>

1. Participants shall assist ATHEXCSD, in accordance with the provisions of the following paragraphs of this document, in complying with ATHEXCSD's reporting obligations for the financial accounts held in Provisional Transfer Accounts, either in the context of the settlement procedure for an insolvent Participant in accordance with Resolution 21 of ATHEXCSD, or in the context of disposals of encumbered or seized securities in accordance with Part 3 of Section VII of the Regulation and Resolution 37 of the Athens Exchange Management Committee, in compliance with (a) the framework established by L4428/2016, Articles 1 - 4 and 7 of L4378/2016, which transposed Directive 2014/107/EU and POL 1333/2017 on the Automatic Exchange of Financial Account Information (the "CRS") and (b) the framework of Law 4493/2017 and POL 1133/2017 on improving international tax compliance and implementing the FATCA Law (the "FATCA").
2. With regard to the obligations arising from the CRS, Participants must (a) register the requested information in the DSS for the beneficiaries of the Shares that will be notified to them (if any) by ATHEXCSD, in accordance with its procedures, and (b) upload the self-certification form on the DSS, as applicable per Shareholder (Individual or Legal Entity), under the CRS framework. The deadline for the timely update by the obligated Participants of the required information on the beneficiaries of Shares in the DSS with an activated Provisional Transfer Account managed by ATHEXCSD, is set on the 15th working day of June each year.
3. With regard to the obligations arising from FATCA, Participants must (a) register the requested information in the DSS for the beneficiaries of the Shares that will be notified to them (if any) by ATHEXCSD, in accordance with its procedures, and (b) upload the self-certification form on the DSS, as applicable per Shareholder (Individual or Legal Entity), under the FATCA framework. The deadline for the timely update by the obligated Participants of the required information on the beneficiaries of Shares in the DSS with an activated Provisional Transfer Account managed by ATHEXCSD, is set on the 15th working day of May each year.
4. In the event that ATHEXCSD suffers any damage from an act or omission of a Participant in relation to its obligations under paragraphs 1 to 3 above, in particular in the event of a fine being imposed by the competent authority for non-compliance with CRS or FATCA, the Participant shall be liable to ATHEXCSD for the full amount of the damage suffered by ATHEXCSD 1 to 3 above, in particular in the event of a fine being imposed by the competent authority for non-compliance with CRS or FATCA, the Participant shall be obliged to immediately compensate ATHEXCSD for the damage suffered, subject to any other rights of ATHEXCSD, without prejudice to any other rights of ATHEXCSD.
5. In the case of insolvent Participants under special liquidation, their obligations under paragraphs 1 to 4 shall be assumed by the competent Special Liquidators.

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<sup>25</sup> A new par. B of article 2 was added as above by virtue of decision 374/26.05.2025 of the Board of Directors of ATHEXCSD with effect as of 12.04.2021.

6. The above obligations of the Participants do not apply to securities held in Deceased Accounts, which are exempt from the reporting obligations of CRS and FATCA as they fall within the category of estate accounts.

## 7. Fees payable to DLF

- I. Reimbursement of fees due to confiscation and sale of securities as a result of enforcement (Article 20 of Law 4569/2018)
  1. In cases of confiscation, enforcement, or judicial distribution of the Securities held in the D.S.S., also applicable to the provisions of the CCP, ATHEXCSD shall be competent to withhold the charges imposed by the DLF and their payment thereon before the deposit to the DLF of the cash proceeds of the confiscation or enforcement or distribution.

In the cases of actual deposit of the Securities to the DSS, in accordance with the terms of Article 5.5 of Section III of the Rulebook, due to the non-sale thereof, in accordance with the above and in accordance with the applicable provisions, the rights of the DSS shall be collected by the beneficiary under his responsibility.

## 8. Relevant procedures

ATHEXCSD may, in the context of the provision of its Services, carry out any other relevant or collecting procedure to serve the users of the Services, such as, in particular, the Participants, the Issuers and the Public Bodies to which it relates.

## 9. Entry into force

1. This resolution shall be made public via the website [www.athexgroup.gr](http://www.athexgroup.gr). This shall become effective from its publication, namely from 12.04.2021.
2. The publication hereof shall be subject to the formalities set out in Article 2.6 of Part 2 of Section I of the Rulebook.<sup>26</sup>

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<sup>26</sup> The Annex was deleted by virtue of Decision no. 321/25.10.2021 of the Board of Directors of ATHEXCSD with effect as of 01.11.2021.