

## PAYMENT OF DIVIDENDS

Under the terms and for the purposes of article 29-K(1)(b) of the Portuguese Securities Code and article 7 of the CMVM Regulation no. 1/2023, REN - Redes Energéticas Nacionais, SGPS, S.A. ("REN" or the "Company") hereby makes public that:

The Board of Directors of REN - Redes Energéticas Nacionais, SGPS, S.A. approved, on 28<sup>th</sup> November 2024, the payment of dividends, as an advance on profits, in the amount of €0.064 per share. The interim dividend relating to the financial year 2024 will be payable as from the **20<sup>th</sup> December 2024** (\*), as follows:

	Gross dividend		
	(taxable income for IRS/IRC purposes)	EUR 0.0640	
Income tax IRS (28%) $(**)(****)$	EUR 0.01792	Income tax IRC (25%) $^{\scriptscriptstyle(***)}^{\scriptscriptstyle(****)}$	EUR 0.01600
Net dividend	EUR 0.04608	Net dividend	EUR 0.04800

(\*) As established by law or agreement.

(\*\*) Dividends paid to Shareholders, natural persons, are subject to a final withholding tax rate of 28%, with the option to be taxed on 50% of the dividends paid, in aggregation with the overall income for Portuguese tax residents, in which case the tax withheld is considered to be paid on account of the final tax due, at marginal rates of up to 53%.

(\*\*\*) Even though dividends paid to shareholder's that are legal persons resident in the Portuguese territory for tax purposes are subject to a withholding tax of 25%, the tax withheld is paid on account of the final tax due which will be levied at 21% over taxable profits, to which surtaxes may accrue, i.e., a municipality surtax (derrama municipal) at a rate up to 1.5% as well as a State surtax (derrama estadual) as follows: (i) 3% to taxable profit exceeding  $\leq$ 1,500,000.00 and up to  $\leq$ 7,500,000.00; (ii) 5% to taxable profit between  $\leq$ 7,500,000 and  $\leq$ 35,000,000.00 and (iii) 9% to taxable profit exceeding  $\leq$ 35,000,000.00. Dividends paid to non-resident legal persons are subject to a final withholding tax rate of 25%.

(\*\*\*\*) The final withholding tax rate shall be 35% of the amounts placed at the disposal: (i) in bank accounts opened in the name of one or more holders but held on behalf of unidentified third parties, except when the identity of the effective beneficiary is disclosed (in this case, general rules apply) and (ii) shareholders (individuals or legal entities) without a permanent establishment in Portuguese territory, which are domiciled in a country, territory or region subject to a more favourable tax regime, according to the list approved by Decree of the Ministry of Finance.

For tax exemption, exemption from withholding tax or reduction of the withholding rate, shareholders must confirm their tax status at the respective share custody financial intermediary.



Under Regulation no. 2/2016 and Circular no. 1/2016, both of Interbolsa, the dividend payment will be made through the Central Securities Depository (Interbolsa), by means of credit in the accounts of the financial intermediary, with which the shares are registered with, being the Banco Santander Totta, S.A. the paying agent.

Starting on **18<sup>th</sup> December 2024** (inclusive), the shares representing REN's share capital admitted to trading on Euronext Lisbon will be trading without the right to payment of dividends (ex-dividend right).

## REN - REDES ENERGÉTICAS NACIONAIS, SGPS, S.A.

Lisbon, 29<sup>th</sup> November 2024