

# DIVIDENDS

## Dividend policy

The right of shareholders to participate in Rusagro's profits is realised through the dividend policy, under which the Group seeks to make decisions on dividend payments at least once a year. Taking into consideration the conditions outlined in the dividend policy, indicators derived from the consolidated financial statements are utilised to determine the amount

of dividends to be paid and make respective recommendations to the Group's Board of Directors. The decision to pay (announce) dividends is made by the General Meeting of Shareholders of the Group. Securities owned by the Company are not part of the dividend payout.

### Conditions affecting the share of net profit payable to shareholders



Availability and amount of net profit under IFRS



Amount of retained earnings recommended by the Board of Directors for dividend payments



Capital requirements for the implementation of the Development Strategy and including plans for M&A transactions



Economic conditions and other internal and external changes that have or may have an adverse effect on the Company's operations

## Payment history

No dividends have been accrued or paid during the last three years.

A complete dividend yield analysis is not feasible because dividend payments have not been made since 2022. The Group recognises the importance of such analysis for investors and analysts and will include this information in the Annual Report when dividend payments are resumed.



Rusagro's Dividend Policy