



## Investors & Analysts` Briefing

Reuters: EDPR.LS  
Bloomberg: EDPR PL

## Payment of Dividends – Fiscal Year 2017

**Madrid, April 6<sup>th</sup> 2018:** In accordance with article 249º of the Portuguese Securities Code nº 2 paragraph b) and article 7, nº 3 of the Portuguese Securities Market Commission's Regulation nº 5/2008, EDP Renováveis S.A. ("EDP Renováveis"), a company incorporated in Spain, informs that the General Shareholders' Meeting, held on April 3<sup>rd</sup> 2018 in Madrid, approved the proposal of the Board of Directors regarding the payment of a gross dividend of 0.06 Euros per share, subject, in any case, to the applicable tax laws.

Dividends will be available for payment starting on May 3<sup>rd</sup> 2018. The payment of dividends will be made by deposit on the financial institution's account in which the respective shares, held by each shareholder, are registered. Banco Santander Totta, S.A. is the paying agent ("Banco Santander").

Pursuant to Spanish Law and as a general rule, EDPR will apply a withholding tax rate of 19% over the gross dividend to be distributed. Final taxation of the dividend will ultimately depend on the nature and tax residence of each shareholder, where the dividend may be subject to additional taxation. As per the Portuguese tax legislation, dividend will be subject to an additional withholding tax rate of 28% for individuals (unless an option for aggregation is made) and 25% for corporate entities.

Shareholders with tax residence outside Spain, who reside in a country with which Spain has entered into a Double Taxation Agreement, may, in principle, benefit from a reduced withholding tax rate in Spain foreseen in the respective Agreement (e.g. shareholders with Portuguese tax residence may benefit from a withholding tax rate of 15% in Spain).

For the above purpose, shareholders should provide:

- i) a certificate issued by each shareholder's financial intermediary, certifying shareholder ownership of the shares with reference date of May 2<sup>nd</sup> 2018 at 11:59 p.m.;
- ii) a Tax Residence Certificate issued by their respective Tax Administrations certifying their tax residency for the purpose of the corresponding Double Taxation Agreement with Spain with reference to 2018. For shareholders that have Portuguese tax residence, the certificate is issued by *Autoridade Tributária e Aduaneira*, and can be requested through Portal das Finanças ([www.portaldasfinancas.gov.pt](http://www.portaldasfinancas.gov.pt));
- iii) a proof/document with the IBAN number on it (international bank account number) to later proceed to the fiscal tax return, and;
- iv) a duly completed and signed copy of the form for shareholders regarding the processing of personal data which can be found in the link [https://www.edpr.com/sites/default/files/portal.edpr/documents/personal\\_data\\_form.pdf](https://www.edpr.com/sites/default/files/portal.edpr/documents/personal_data_form.pdf);

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and deliver previous documentation using one of the following procedures:

- i) contact their financial intermediary and provide them with the documents that evidence their right to benefit from a lower withholding tax rate and request the financial intermediary to forward the documentation to the dividend paying agent (Banco Santander). This option is subject to services rendered by each financial intermediary;
- ii) send all documents ("Certificate of ownership", "Tax Residence Certificate", "IBAN document" and "Form regarding the processing of personal data") to the dividend paying agent (Banco Santander) through the e-mail [dividendoEDPR@santander.pt](mailto:dividendoEDPR@santander.pt).

Documents should be received by Banco Santander until June 1<sup>st</sup> 2018 (inclusive).

Moreover, EDP Renováveis informs that starting on April 30<sup>th</sup> 2018 (inclusive), EDP Renováveis shares shall be traded on the Euronext Lisbon stock exchange without the right to payment of dividends (ex-dividend right).

**EDP Renováveis, S.A.**

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