



Based on the provisions of Article 19 of the Statute of the investment firm HITA-VRIJEDNOSNICE Inc., Zagreb, (hereinafter: the Company), Kumičićeva 10, the Management Board of the investment company, at the meeting held on December 30<sup>th</sup>, 2024, adopted

## DECISION ON BROKERAGE FEES

### I.

#### Buying and selling shares through HITA INTERNET TRADING for shares on the domestic market

<i>Turnover of the previous quarter*</i>	<i>Brokerage fee</i>	<i>Minimum fee per order</i>
0,00 - 5.000,00 EUR	0,55%	7,00 EUR
5.000,01 - 15.000,00 EUR	0,50%	7,00 EUR
15.000,01 - 35.000,00 EUR	0,45%	6,00 EUR
35.000,01 - 60.000,00 EUR	0,40%	6,00 EUR
Over **/ 60.000,01 EUR**	0,35%	4,00 EUR

The brokerage fee includes all costs of the Zagreb Stock Exchange, the Central Clearing Depository Company (CDCC) and SKDD-CCP Smart Clear d.d. (which from January 2022 guarantees DVP for appropriate financial instruments in the contractual settlement) for settlement via the Joint (Omnibus) account.

There is no charge for opening an order. Any change in quantity and/or price constitutes a new order.

Active Clients are provided with a free insight into 20 offers for buying and selling in real time (the most that the XETRA trading system allows) and all transactions, via smartphones, tablets, and computers (iOS, Android, Windows...) and an overview and analysis of the Top 10 shareholders in CDCC.

Active Clients are not charged a fee for insight into stock price movements in real time and annual account management.

The service can be activated for the first time by a client who has previously performed: a) at least 1 purchase or sale transaction b) registered financial instruments with a minimum market value of EUR 4,000.00 c) made a payment of minimum 4.000,00 EUR for purchase to the Company's account.

\*Clients are sorted on the last day of the month depending on turnover in the last three months. The corresponding fee group is applied for trading in the following month.

New clients start trading in the fee group 0.55% minimum 7.00 EUR.

\*\*Clients who have margin loans with banks that have a contractual relationship with the Company have a fee according to the agreement and DVP to the bank is included in the fee.

In the brokerage fee is also included an overview of trading in financial instruments, i.e. records of financial assets in accordance with the Income Tax Act and the Income Tax Ordinance (according to the FIFO method) and an approximate calculation of the income tax base based on capital gains with a separate statement of non-taxable sales, a brochure for filling in the JOPPD form, which can be completed manually for tax obligations from other sources (investment in funds, foreign trading...). The above is sent exclusively to the Client's email address.

## II.

### **Buying and selling shares and rights, in person, by phone, by e-mail**

<i>Order amount</i>	<i>Brokerage fee</i>	<i>Minimum fee per order</i>
EUR 0 -15.000,00	1,30%	20,00 EUR
EUR > 15.000,01	As agreed	As agreed

The brokerage fee includes all expenses of the Zagreb Stock Exchange, the Central Depository and Clearing Company and SKDD-CCP Smart Clear d.d. The fee is the same for all types of orders and includes orders with hidden quantity (iceberg).

The client whose actions cause the cancellation of the transaction by the Zagreb Stock Exchange, or the market operator is obliged to bear the compensation of the Zagreb Stock Exchange or the market operator in accordance with their price list increased by EUR 40.00.

In the brokerage fee is also included an overview of trading in financial instruments, i.e. records of financial assets in accordance with the Income Tax Act and the Income Tax Ordinance (according to the FIFO method) and an approximate calculation of the income tax base based on capital gains with a separate statement of non-taxable sales, a brochure for filling in the JOPPD form, which can be completed manually for tax obligations from other sources (investment in funds, foreign trading...). The above is sent exclusively to the Client's email address.

## III.

### **Fees for participation in public auctions**

<i>Order amount</i>	<i>Brokerage fee</i>
EUR 0 -132.722,81	0,70%
EUR > 132.722,81	As agreed

The brokerage fee includes all expenses of the Zagreb Stock Exchange and the Central Depository and Clearing Company. The minimum fee is EUR 70.00 per order.

## IV.

### **Fees for the conduct of public auctions at the Client's order**

<i>Order amount</i>	<i>Brokerage fee</i>
EUR 0 -150.000,00	1,50%
EUR > 150.000,01	As agreed

The brokerage fee includes the costs of the Central Depository and Clearing Company. The cost of organizing a public auction is EUR 300.00 per order, plus expenses (advertisement in the media, notary public...).

## V.

### **Buying and selling bonds**

<i>Order amount</i>	<i>Brokerage fee</i>
EUR > 150.000,00	As agreed

The brokerage fee includes all expenses of the Zagreb Stock Exchange and the Central Depository and Clearing Company.

## VI.

### **Settlement of transactions via CDCC**

Receipt and/or delivery of financial instruments without payment or with payment amounts to EUR 7.00 per financial instrument for each receipt/ delivery.

## VII.

### **Fees for sale by order of a court or other competent authority (e.g. enforcement proceedings)**

The brokerage fee for the sale of financial instruments in enforcement proceedings is 2.00% with a minimum brokerage fee per each order of 40.00 EUR for each financial instrument and does not include the valuation of the company, which is separately agreed upon.

The fee for a simple valuation of smaller companies amounts to a minimum of EUR 1,500.00 + VAT and includes one assessment method. Valuation that refers to larger companies and includes several methods is agreed upon individually. Only publicly available data is used for the valuation of companies. The fee for a company valuation is paid in advance before starting the valuation and is independent of the success of the sale.

The brokerage fee for organized public auctions is 2.00%, plus the fee for the preparation of the auction in the amount of EUR 700.00 and for other costs and taxes.

The company will not start the sales process before the advance payment.

The fee for the sale of business shares in limited companies is 2.00% of the value, and the minimum is EUR 5,500.00. The amount of the minimum fee must be paid to the Company's account before the start of the sale.

Other costs are not included in the fee, such as the cost of an advertisement in a newspaper, the cost of a notary public, and others. Sales fees and sales costs are deducted by the Company from the received sales price and paid to the competent authority within one working day of the date of receipt of funds.

## VIII.

### **Buying and selling financial instruments on foreign markets**

<i>Order size</i>	<i>Brokerage fee</i>
In currency EUR	0,30%, cost of transfer* and tax**
In currency USD	0.02 USD per share, transfer*, tax**

The minimum fee is 25 USD or 25 EUR depending on the market, converted into Eur.

\* Bank commission costs for payments abroad and receipt of funds in a foreign bank

\*\* in certain national markets, capital gains tax can be paid.

The minimum amount for trading on foreign markets is equivalent to EUR 1,500.00.

The commission for the so-called "penny stocks" is agreed on request.

Clients bear the cost of sending/ receiving funds to/ from abroad for trading and for corporate actions (dividends, capital reduction, merger of shares with payment...). Clients bear the cost of receiving/ releasing financial instruments with a foreign broker.

The fee for carrying out corporate actions (dividend payment, merger of shares, conversion of shares, etc.) is EUR 15.00 for each corporate action and financial instrument.

Buying and selling financial instruments on foreign markets is possible by opening an individual Client account (the Client has his own account and the possibility of trading from 0-24 hours). In that case, the company acts as an introducing broker.

## IX.

### **Fee for premature payment**

The fee for premature payment of funds during the sale of financial instruments is calculated in the amount of 1% of the amount of prematurely paid funds (minimum EUR 25.00. It refers to financial instruments that are in the SKDD-CCP contractual settlement system. The payment is an URGENT SEPA or Instant.

Clients are obliged to check the availability of the service in advance, considering the Company's available funds and financial instruments that are the subject of the transaction.

### **Maintaining an inactive money account**

## X.

The Company is required to send quarterly statements of money account to Client's and once a year statement of financial instruments in accordance with applicable legal regulations, and to keep records of them.

The Company will charge an annual fee for maintaining an inactive money account in the amount of 18.00 EUR to Clients who have not had a transaction with financial instruments in a period of one year and who have an amount of less than EUR 90.00 in their account. The fee will be calculated twice a year in June and December. Financial instruments may be deregistered from Clients who are charged a fee for maintaining an inactive account. This cost is included in the fee for active clients.

Clients who have less funds than the amount of the annual fee will be charged the amount they have in their account and will not be charged additionally.

## HITA OTC, OTC, Block transactions and other services

### XI.

The fee for orders on the HITA OTC market is 1.5% of the transaction value with a minimum commission of EUR 25.00. The fee includes the transfer of ownership in SKDD.

The fee for OTC orders is 2.00% of the transaction value with a minimum commission of EUR 30.00.

The fee for block transactions is charged at 1.00% depending on the size of the block and the agreement with the Client.

Annual fee for managing the Investor's Transaction Account amounts exceeding EUR 5,000,000 As agreed  
Annual fee for managing the Investor's Transaction Account amounts exceeding EUR 1,000,000 As agreed

The fee is contracted as an annual rate and is increased by the amount of VAT. The assets are valued according to the CDCC Rules, at the last market price of the equity security at the end of the month for that month, and in the case of illiquidity (no trading for longer than 90 days), at book value or at the price on the HITA-OTC market. Debt securities are valued at nominal value. A separate invoice will be issued for the service monthly.

Fee for opening a Transaction Account:	0.00 EUR
Fee for closing a Transaction Account:	0.00 EUR
Fee for carrying out corporate actions on the Transaction Account: (payment of dividends, interest, capital reduction, participation in public offerings, etc.)	15.00 EUR
Fee for representation at the General Assembly (includes 1 hour) + actual costs	100.00 EUR + VAT
The fee includes representation at the assembly for a duration of 1 hour.	
Fee related to income collection on the Transaction Account:	15.00 EUR
Handling court decisions, regulatory bodies (per action and hour):	100.00 EUR
Fee for registering/removing a lien on the Transaction Account:	50.00 EUR

The fee for transferring financial instruments that are not listed on the Zagreb Stock Exchange (shares, bonds) is 0.10% of the market value or the book value, considering the larger amount, with a minimum fee of EUR 30.00.

Fee for maintaining special accounts in SKDD-CCP Smart Clear d.d.:

- Individual account (ISA) – EUR 3,318.07 per year
- Additional Joint Account - EUR 1,592.67 per year

The additional minimum fee for each order for the Individual and Additional Joint account amounts to EUR 7.00

Clients for Individual and Additional Joint accounts must provide their own Collateral.

The fee for confirmation for audit purposes (sending to the Client and the auditor) amounts to EUR 30.00 and is increased by the amount of VAT.

## Final provisions

### XII.

The Company may agree with Clients on prices different from those specified in this Decision on brokerage fees.

The Company will negotiate fees for professional investors and institutional investors individually.

Tied agents of the Company may have different fees from those specified in this Decision on brokerage fees.

### XIII.

This Decision applies from January 1<sup>st</sup>, 2025.

With the entry into force of this Decision, the Decision on brokerage fees from December 27<sup>th</sup>, 2023, ceases to be valid.

HITA-VRIJEDNOSNICE d.d.

Ivan Tadin, CEO