

**Logwin AG****Grevenmacher/Luxemburg**

ISIN: LU1618151879

**Dividend announcement**

The Annual General Meeting of Logwin AG ("the Company") on April 8, 2021 resolved a distribution of EUR 3.50 per dividend-bearing share for the fiscal year 2020. The distribution of EUR 3.50 per dividend-bearing share will be paid as of April 13, 2021.

The cash distribution will generally be paid under deduction of Luxembourg withholding tax at a tax rate of 15%. The distribution in the amount of EUR 3.50 per dividend-bearing share will be paid out of the so-called share premium (capital reserve).

A German custodian will generally pay the distribution of a Luxembourg resident company to the German shareholder with deduction of German withholding tax (Abgeltungsteuer). The withholding tax amounts to 25% plus solidarity surcharge and, if applicable, church tax. The Luxembourg withholding tax of 15% is creditable against the German income tax payable on all income from capital assets; the credit is regularly taken into account by the German custodian when deducting tax. However, the German custodian does not withhold tax if (i) the creditor of the investment income is a corporation, association of persons or estate subject to unlimited tax liability in Germany, or (ii) the investment income is income from a domestic business and the creditor of the investment income declares this to the paying agent by submitting the officially prescribed model form, or (iii) the creditor submits a so-called "non-assessment certificate". non-assessment certificate which provides for an exemption from withholding tax on foreign dividends.

Logwin AG intends to file an application for recognition of the distribution as a so-called non-taxable return of capital contributions. In the event of recognition, German shareholders should in principle be able to have the final withholding tax refunded as part of their income tax return.

Investors are recommended to seek advice from a tax advisor on the specific tax consequences of their investment.

Grevenmacher, April 2021

Logwin AG  
The Board of Directors