

## **Federal Central Office establishes retribution of additional capital contribution for 2020 to 2022 distributions to German investors. Proceedings in Luxembourg still open.**

**Grevenmacher (Luxembourg)** - In August 2020 and September 2022, Logwin AG submitted applications to the German Federal Central Tax Office in accordance with Section 27 (8) of the German Corporate Income Tax Act (applications for the qualification of a so-called retribution of additional capital contribution) for 2020 to 2022 distributions. The Federal Central Tax Office has now determined the so-called retribution of additional capital contribution in accordance with the application in each case with notices dated December 13, 2022, received on December 19, 2022.

If certain further legal requirements are met, the above-mentioned distributions in 2020, 2021 and 2022 can thus be exempted from German taxation for shareholders resident in Germany. Regarding a certificate that may be required for the German income tax return, affected shareholders can contact Logwin AG at <https://www.logwin-logistics.com/contact/contact-form.html>, quoting the keyword "retribution of additional capital contribution".

There are no final decisions yet on the concurrent proceedings resp. appeals in the Grand Duchy of Luxembourg relating to the distributions for 2019 to 2022.

Logwin AG expressly points out that the above statements do not constitute tax advice for shareholders. In particular, the statements cannot take into account the individual situation of the individual shareholder. Shareholders are therefore advised to consult their respective tax advisors with regard to the individual tax consequences of the above proposals concerning the distributions. Only they are in a position to take appropriate account of the particular tax circumstances of the individual shareholder.

**About Logwin AG**

Logwin AG (Grevenmacher, Luxembourg) provides efficient logistics and transport solutions for its customers from industry and trade. In 2021, the group generated sales of EUR 1.9bn and currently employs about 4,100 staff. Logwin operates in all main markets worldwide and has around 190 locations on six continents. With its two business segments Solutions and Air + Ocean, Logwin AG is one of the leaders in the market.

Logwin AG is listed in the Prime Standard of the Deutsche Börse. The majority shareholder is DELTON Logistics S.à r.l., Grevenmacher, Luxembourg.

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