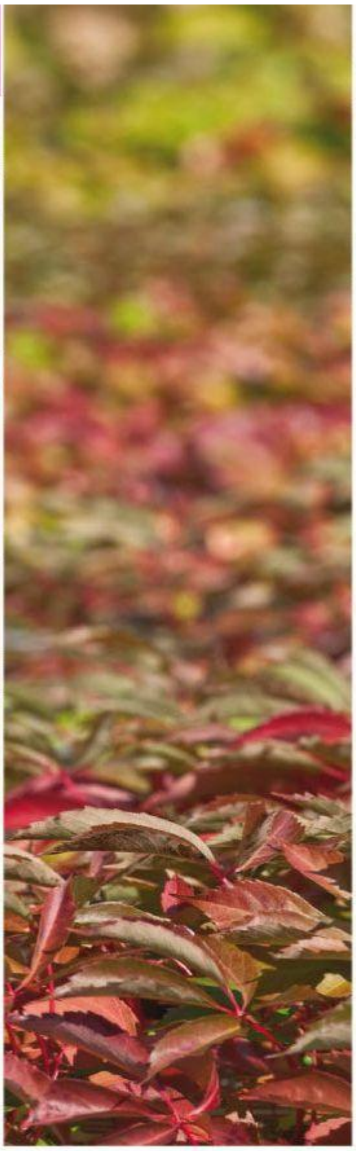

Ceskoslovenska obchodni banka, a.s.

The Czech Republic

CSOB Custody Bulletin

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Contents

DTT between Czech Republic and Cameroon

Please be informed that, based on the information received by the Ministry of Finance of the Czech Republic from the Czech Republic Embassy in Abuja on 18 September 2025, the Double Taxation Treaty (DTT) between the Czech Republic and the Republic of Cameroon (signed on 7 February 2023) entered into force on 7 July 2025.

The provisions of the Treaty will apply to income paid on or after 1 January 2026.

The following tax rates will apply under the Treaty:

Dividends

- 10%

Interest

- 10%
- Interest paid to certain institutions, such as governments, central banks, or organizations promoting export or investment, is only taxable in the recipient's state of residence.

Impact on foreign investors:

Please take note of the above details and rates applicable to investors from the Republic of Cameroon from 1 January 2026.

Source: Ministry of Finance of the Czech Republic