



RICHTER GEDEON

Extraordinary announcement

Changes in supplementary pharmaceutical tax regulation

Budapest – 26 January 2024 – Gedeon Richter Plc. (hereinafter the „Company”) announces that, effective 26th January 2024, amendments have been made to Government Decree 197/2022. 4/A § pertaining to supplementary pharmaceutical tax, now requiring the payment of an extraordinary and supplementary tax for the 2024 tax year by the pharmaceutical manufacturer.

The base of the pharmaceutical extraordinary tax is the taxable amount according to the local tax laws derived from the production of pharmaceutical products and pharmaceutical raw materials, whereas the pharmaceutical industry supplementary tax is levied on the annual net revenue according to the local tax laws derived from the production of pharmaceutical products and pharmaceutical raw materials.

The obligation of the pharmaceutical manufacturer for the pharmaceutical industry supplementary tax and extraordinary tax for the 2024 tax year can be reduced, in accordance with the provisions of the regulation, by the value of tangible asset acquisitions and developments, up to a maximum of 50 percent of the tax amount. The pharmaceutical manufacturer may offset the pharmaceutical industry supplementary tax payable for the tax year, up to its amount, against the amount that burdens the pharmaceutical manufacturer for the tax year under the title of pharmaceutical industry extraordinary tax.

According to the regulation, the Company is expected to pay approximately 8 billion Hungarian forints in extraordinary tax in 2024, which, due to the modified tax base, is now accounted for in the global minimum tax, thereby not imposing any additional burden beyond the obligations related to the global minimum tax. The tax is expected to be accounted for as an income tax.

Budapest, January 26, 2024

Gedeon Richter Plc.

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