



Dividend announcement

Announcement acc. to para 49 sec. 1 sent. 1 no. 2 WpHG
(German securities trading act)

United Internet AG

Montabaur

ISIN DE 0005089031

WKN 508 903

The company's Annual Shareholders' Meeting on May 27, 2021 has resolved to use the unappropriated profit of United Internet AG for fiscal year 2020 amounting to EUR 2,284,993,832.81 as follows:

A portion of EUR 93,615,431.50 shall be distributed to shareholders as a dividend. At the time of the Annual Shareholder Meeting, a total of 187,230,863 shares are entitled to receive a dividend for fiscal year 2020, taking into account the 6,769,137 treasury shares held by the Company, which are not entitled to receive a dividend pursuant to Section 71b AktG. This corresponds to a dividend of EUR 0.50 per share. A further partial amount of EUR 50,000,000.00 is transferred to other revenue reserves. The remaining amount of EUR 2,141,378,401.31 is to be carried forward.

The dividend payment shall be made by the custodian banks on the third business day following the Annual Shareholders' Meeting resolution, subject to deduction of 25% capital gains tax and 5.5% solidarity surcharge on this amount (total 26.375%), and also church tax on the capital gains tax where applicable. The paying agent in the Federal Republic of Germany is HSBC Trinkaus & Burkhardt AG, Duesseldorf. The withheld capital gains tax can be deducted in the course of income tax or corporate tax assessment. The withheld solidarity surcharge can be deducted from the respective solidarity surcharge assessment. In the case of foreign shareholders, the withheld capital gains tax including solidarity surcharge can be reduced according to existing double taxation agreements between the Federal Republic of Germany and the respective state. Applications for such a reduction and the tax certificates issued by custodian banks must be received by the Federal Central Tax Office (Bundeszentralamt für Steuern), 53225 Bonn, Germany, by December 31, 2025 at the latest.

Those shareholders subject to unlimited tax liability who have submitted a valid non-assessment certificate ("Nichtveranlagungsbescheinigung") from the competent tax office to their custodian bank will receive the dividend without deduction of capital gains tax and the solidarity surcharge. The same applies to shareholders who have submitted exemption instructions ("Freistellungsauftrag") to their custodian bank, insofar as the exemption amount has not already been exceeded by other capital gains of the shareholder.

Note: These statements provide general information and do not constitute tax advice. For further information on the tax treatment of dividends, please contact a member of the tax consultant professions.

Montabaur, May 28, 2021

The Management Board

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