

Sword Group - Information on the Payment of the 2024 Dividend

Subject to approval by the Annual General Meeting on 28 April, the Group confirms the payment of a dividend of €2 gross per share.

The payment schedule is as follows:

- Ex-Date: 30/04/2025 (unchanged date)
- Record Date: 02/05/2025 (date shifted by one day)
- Payment Date: **05/05/2025 (date changed to Monday)**

Explanation of the different deadlines:

- Ex-date: date (in the morning) from which securities are traded without the dividend
- Record date: date (in the evening) taken into account by the financial intermediaries to determine who is entitled to the dividend

Explanation of the withholding tax:

As Sword's **registered office is in Luxembourg**, there is a **15% withholding tax**. However, it is possible to be exempt from this withholding tax, as explained below:

Individual shareholder who is a French tax resident:

If the shares are not placed on a PEA:

- The shareholder will benefit from a tax credit in France equal to the amount withheld at source => double taxation is avoided
- The IFU will mention the amount of the dividend and the amount of the tax credit

If the shares are placed on a PEA:

- The tax credit cannot be refunded since the dividend is not taxed in France

A shareholder that is a legal entity established in France (with a holding of less than 10% and an acquisition price of less than 1.2 million euros)

- The shareholder will benefit from a tax credit in France equal to the amount withheld at source => double taxation is avoided

A shareholder, whether an individual or a legal entity, residing in a State other than France (with a holding of less than 10% and an acquisition price of less than 1.2 million euros)

- If the double taxation tax treaty between Luxembourg and the State of residence provides for a lower rate of tax withheld at source, the shareholder can file a request for partial or total reimbursement with the Luxembourg tax authorities (form 901bis)
- Moreover, in accordance with the tax treaty, the shareholder will benefit in his country of residence from a tax credit that is equal to the amount withheld at source => double taxation is avoided

A shareholder who is a legal entity able to benefit from the European Parent-Subsidiary Directive (+ EEE and Switzerland), that owns or promises to own on the date of the dividend distribution, for at least twelve months, a holding of at least 10% or an acquisition price of at least 1.2 million euros

- Exoneration from tax withheld at source in Luxembourg



Agenda

28/04/25

Annual Shareholders Meeting
2024

24/07/25

Publication of
Q2 2025 Revenue



About Sword Group

Sword has **3,500+ IT/Digital specialists** active in **50+ countries** to accompany you in the **growth** of your **organisation** in the **digital age**.

As a leader in **technological** and **digital transformation**, Sword has a **solid reputation** in **complex IT & business project management**.

Sword **optimises your processes** and **enhances your data**.

The press release will be published on the web sites here after: GlobeNewswire/Notified and Sword Group. It was also sent to the "Commission de Surveillance du Secteur Financier (CSSF)" and saved on the Luxembourg Stock Exchange's website.

Market

Euronext Paris
Compartment B

ICB 9530

Software &
Computer Services

ISIN Code

FR0004180578

Indices

CAC® Small CAC® All-Tradable
CAC® Mid & Small EN TECH Leaders

sword-group.com

Sword Group - 2, rue d'Arlon L-8399 Windhof - investorrelations@sword-group.lu

