



**ATHEXCSD**

*Central Securities Depository*

**OVER THE COUNTER STOCK TRANSFERRING DUE TO A STOCK OPTION PLAN EXERCISING**

**Regulation on the Operation of the Dematerialized Securities System (article 46)**

**CLEARING PROCESSING ON THE OVER THE COUNTER TRANSFERRING**

Following the completion of a stock option plan exercise, by the concerned, the participants ought to engage into the actions stated below, so that the securities would be transferred from the offered company to the ones that exercise the right.

1. Submission of relevant letter/application to the Hellenic Central Securities Depository S.A.(ATHEXCSD)
2. Transferring of the securities that are about to be transferred from the special account of the seller's investor share
3. Submission of the file of over the counter transferring to ATHEXCSD (handbook of the issuer's file, paragraph 2.4). This file will be accompanying by print out, being signed in each page.
  - Alternatively, instead to the transferring file, it is possible to submit for every transaction:
    - i. Application of Over the Counter transferring (Application Form AIT018E)
    - ii. Application of transferring from the special account (Application Form AIT009E)
4. Submission of the following documents to ATHEXCSD:
  - Private agreement or relevant notarial document of over the counter transferring due to sale among the participants, with the genuine of the signatures of the participants being affirmed by police or other public authority. In the private agreement should mentioned the following data for both the buyer and the seller:
    - i. Name, Surname, Father's name or Full legal denomination
    - ii. ID number/certification as well as date of issuance
    - iii. Tax identification number and corresponded Tax Office
    - iv. Occupation
    - v. Investor Share in D.S.S. (Dematerialized Securities System) and securities account
    - vi. Total securities transferring
    - vii. The selling price per share
    - viii. Total value of the transaction

In addition to the above, in the private agreement should stated that the transferring securities are free of pledge and that the price (if applicable) was paid in cash by the buyer to the seller.

- In case of free transferring a tax donation declaration is required (from corresponded tax agency)
- Application of over the counter transferring (Application Form AIT018E), filled with the data of the seller and the buyers (in that place it should carry the indication " according to the attached statement")  
The application should carry the signature and the seal of the offered company (this application is required only in case of magnetic file submission).



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- Statement with the participants in the stock option investors (investing share, name/surname, tax identification number, ID number, quantity of securities to be transferred)
- Attested copy of the decision of the offered company (General assembly, Board of Directors), which has decided the stock option.
- Attested copy of the decision of the stature representative of the company, with which an authorization is granted to certain(s) individuals to sign the relevant to transferring documents.

**Cost according to decision 1 of the Board of Directors of ATHEXCSD , as it is in effect:**

- A 0.08% of the value of transferring id paid by every participant to ATHEXCSD, with minimum charge, the amount equals the lesser between 20 Euros and 20% of the transferring value.
- ATHEXCSD, receives on behalf of the Greek State tax of 0.2% on the transaction value, paid in full by the seller (in case the transaction does not refer to donation).

**Remarks:**

- Prerequisite for the completion of transferring is that the buyers hold investing share in D.S.S. (Dematerialized Securities System).
- The signatures of the private agreement as well as of the transferring application (Application Form AIT009E) is required to be attested by a public authority.
- The private agreement and the (if existed) declaration tax concerning donation, submitted by each participant separately.

**Attached:**

- Over the Counter transferring file
- (Application Form AIT009E)- Application for transferring Values from the Special Account
- (Application Form AIT018E) - Application for OTC Transfer