



Press release

July 2015

Deutsche Rohstoff AG: 72% of dividend will be distributed tax-free

Heidelberg. If the Annual General Meeting – as proposed by the Executive and Supervisory Board – votes to distribute a dividend of EUR 0,50 per share for the financial year 2014, then 72% of the dividend, or approximately EUR 0.36 will be paid out without holding of capital gains tax and the solidarity surcharge (a total of around 26.375%). Only for about 28% of the dividend, or approximately EUR 0.14, the taxes will be deducted as usual. Of the total dividend of EUR 0.50 a net amount of approximately EUR 0.46 will be paid out. Payment of the dividend will be made on 22 July 2015.

The reason for this tax treatment is that only 28% of the dividend for the financial year 2014 will be supplied from the so-called distributable profit by 28%. About 72% will be distributed from the tax reserve account, as defined in § 27 by the Corporate Income Tax Act (Körperschaftsteuergesetz). On this portion of the dividend no deduction of capital gains tax and solidarity surcharge will be made; so far no tax refund nor a tax credit opportunity will be connected to this part of the dividend. Instead, according to the German tax authorities as far as the payout is based on the deposit account, the acquisition cost of the shares will be adjusted proportionately.

Heidelberg, 13 July 2015

Deutsche Rohstoff (Heidelberg, Germany), listed in the Entry Standard segment of Frankfurt Stock Exchange, is establishing a new primary producer. The company's focus is placed on oil & gas and so called high tech metals such as tin, tungsten, and rare earth metals. All projects are located in political stable countries with high environmental standards. The business concept is based on redeveloping deposits, which have been well explored in the past. For more information please visit www.rohstoff.de.

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