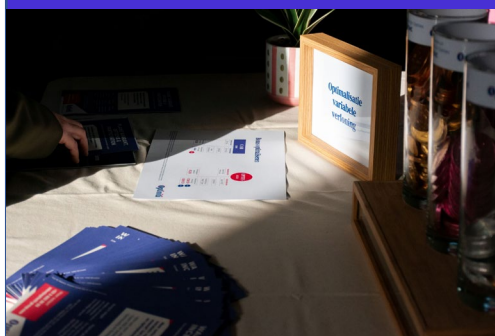




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- Simple set-up
- No need to open a bank account or a securities account
- No deadline for sale
- No brokerages fees
- No tax on stock exchange

WARRANT, OPTION & INCENTIVE PLANS

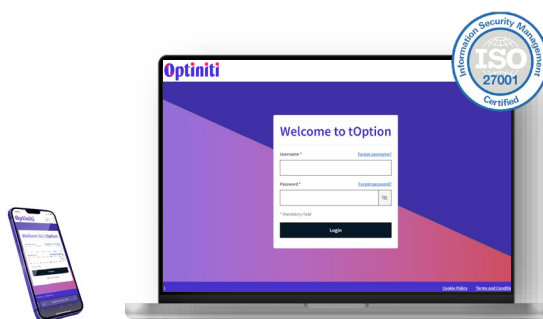
Optiniti helps companies and their employees to **optimize** through different types of warrant and option plans:

- **Optimization 13th month**
- **Optimization variable pay**
- **Option plans on own shares**

No social security contributions are due in the case of a grant in options.

All solutions are framed by our ruling or the Belgian law.

- Full support throughout the process
- Simple communications and presentations
- Helpdesk at your disposal
- Via digital platform tOption



Some of our references:



What is an option or a warrant?

Certain budgets, such as variable compensation and in some cases the 13th month, can be converted into options. The options are offered to employees free of charge by the employer and no social security contributions are payable.

An option or warrant gives someone the right (but not the obligation) to:

- buy a stock (or stock basket)
- at a predetermined price
- for a specified period of time (10 years).

In this particular context, the optimization of a part of the remuneration, the employee will sell (and therefore not exercise) his options. When the options are sold, the amount corresponding to the sale will be deposited in the participant's account.

What about the withholding tax?

The withholding tax on the Benefit in Kind is due 60 days after the options are offered. Optiniti automatically deducts the withholding tax if the options are sold within 60 days of grant. That is, the participant receives the amount net in the account. We return the total amount of withholding tax withheld to the employer.

What does a collaboration look like?

The first step is the signing of the collaboration agreement between Optiniti and the company. Together we determine retro planning and we schedule presentations for the participants.

Why Optiniti?

Optiniti is very specifically specialised in warrant, option and incentive plans. The team of experts guides companies from A to Z throughout the entire process. We speak our clients' language and provide clear communications and simple presentations. Everything is done through a digital platform. In terms of cost structure, there is only the cost of implementing the option plans. There are no fixed costs and also no stock exchange tax and no brokerage fees.

