

INVESTMENT INCENTIVES IN SLOVAKIA

ELIGIBLE PROJECTS

Investment incentives can be granted for new or established companies in the following types of projects:

- industrial production
- technology centers
- combined project of industrial production and technology center
- shared services centers

There is no legal entitlement to the granting of investment aid and each application is evaluated individually.

ELIGIBLE COSTS

For the purposes of investment aid, the following long-term assets shall be considered as eligible costs:

- purchase of land and buildings acquisition
- construction costs of buildings
- rent of new land and buildings
- purchase of new technology and machinery equipment
- purchase of intangible assets - patents, licenses, know-how etc.
- or
- total wage costs of all new employees calculated over a period of 2 years

All production and technology equipment which is to be included in the eligible costs must be new (never depreciated), acquired under market conditions and manufactured not more than two years prior to its acquisition.

TIME FRAME

The investor has a maximum of 3 years for the project implementation (5 years for large scale projects). In the case of job creation, the investor has a maximum of 6 years to create the new positions (8 years for large scale projects). Work on the project can begin at the earliest after submitting the application of the investment aid to the Ministry of Economy.

FORMS OF INVESTMENT AID

Investment aid is provided in the following forms (provided ex-post):

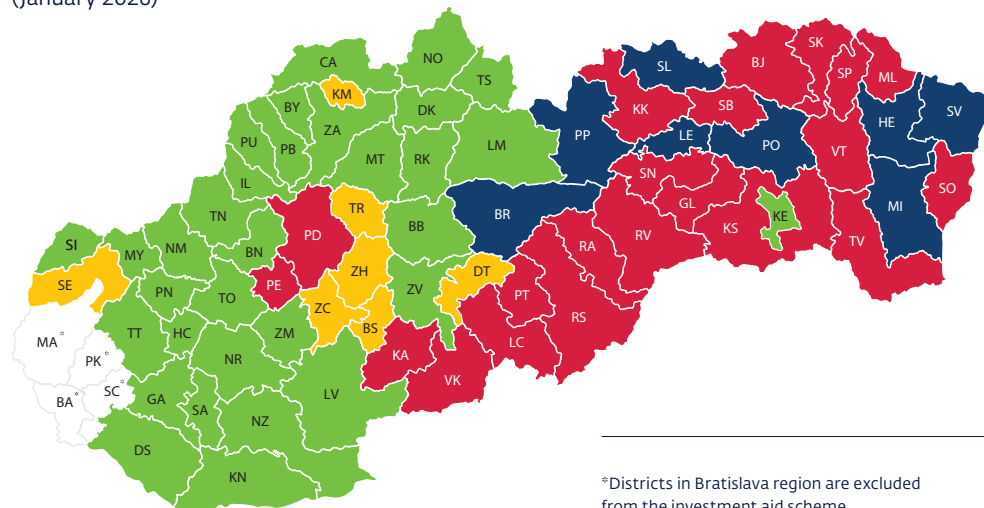
- corporate income tax relief
- cash grant — eligible investment costs (tangible and intangible fixed assets)
- cash grant — eligible wage costs
- rent/sale of a real estate in a public ownership at a discounted price

INDUSTRIAL PRODUCTION

In case of industrial production projects, there are conditions of minimum investment amount, the share of new technological equipment on eligible costs and the creation of new jobs depending on the unemployment rate in the district and the applied forms of investment aid.

In case of expansion, there is an obligation to increase production volume or production turnover by at least 15%.

Categorization of Slovakian districts based on the unemployment rate (January 2026)



| Min. share of new technology | CASH GRANT — ELIGIBLE INVESTMENT COSTS | | CASH GRANT — ELIGIBLE WAGE COSTS | | INCOME TAX RELIEF | TRANSFER/RENT OF REAL ESTATE |
|------------------------------|--|------------------|----------------------------------|-------------------------|-------------------|------------------------------|
| | Min. investment | | Min. investment | Min. number of new jobs | Min. investment | Min. investment |
| | Other areas | Priority areas** | | | | |
| 60% | n/a | 40 mil. € | n/a | n/a | 6 mil. € | 6 mil. € |
| 50% | 30 mil. € | 20 mil. € | 3 mil. € | 200 | 3 mil. € | 3 mil. € |
| 40% | 20 mil. € | 10 mil. € | 1,5 mil. € | 100 | 1,5 mil. € | 1,5 mil. € |
| 30% | 1 mil. € | 0,5 mil. € | 0,2 mil. € | 20 | 0,2 mil. € | 0,2 mil. € |

*In case the beneficiary of the aid is a small and medium-sized enterprise (SME), the minimum investment amount and the number of newly created jobs are reduced to at least 1/2. **For more information on priority areas, please contact SARIO directly at invest@sario.sk ***Before submitting an application, we recommend checking the current list of priority districts (category D — red) on the website of the Ministry of Investments, Regional Development and Informatization of the Slovak Republic.

TECHNOLOGY CENTERS

In the case of technology center projects, there are conditions of minimum investment amount, creation of new jobs and minimum fold of average salary in the district depending on the applied form of investment aid, and the priority of the project sectoral specification.

Minimum conditions for technology center projects

| | Min. number of new jobs | Min. multiple of average salary in district | MIN. INVESTMENT | | | |
|-----------------|-------------------------|---|--|-------------------|----------------------------------|------------------------------|
| | | | Cash Grant — Eligible Investment Costs | Income Tax Relief | Cash Grant — Eligible Wage Costs | Transfer/rent of real Estate |
| Priority areas* | 10 | 2,0x | 200,000 € | 100,000 € | 100,000 € | 100,000 € |
| Other areas | 20 | 1,7x | 400,000 € | 200,000 € | 200,000 € | 200,000 € |

In case of districts Košice I – IV, the lowest average wage is taken into consideration as a reference base. * To specify the priority areas, please contact SARIO at invest@sario.sk

BUSINESS SERVICE CENTERS

In the case of business service centers projects, there are conditions of minimum investment amount, creation of new jobs and minimum fold of average salary in the district depending on the applied form of investment aid, and the priority of the project sectoral specification.

Minimum conditions for business service centers projects

| | Min. number of new jobs | Min. multiple of average salary in district | MIN. INVESTMENT | | | |
|-----------------|-------------------------|---|--|-------------------|----------------------------------|------------------------------|
| | | | Cash Grant — Eligible Investment Costs | Income Tax Relief | Cash Grant — Eligible Wage Costs | Transfer/rent of real Estate |
| Priority areas* | 20 | 1.8 | 200,000 € | 0 €° | 0 €° | 0 €° |
| Other areas | 50 | 1.5 | n/a | 0 €° | 0 €° | 0 €° |

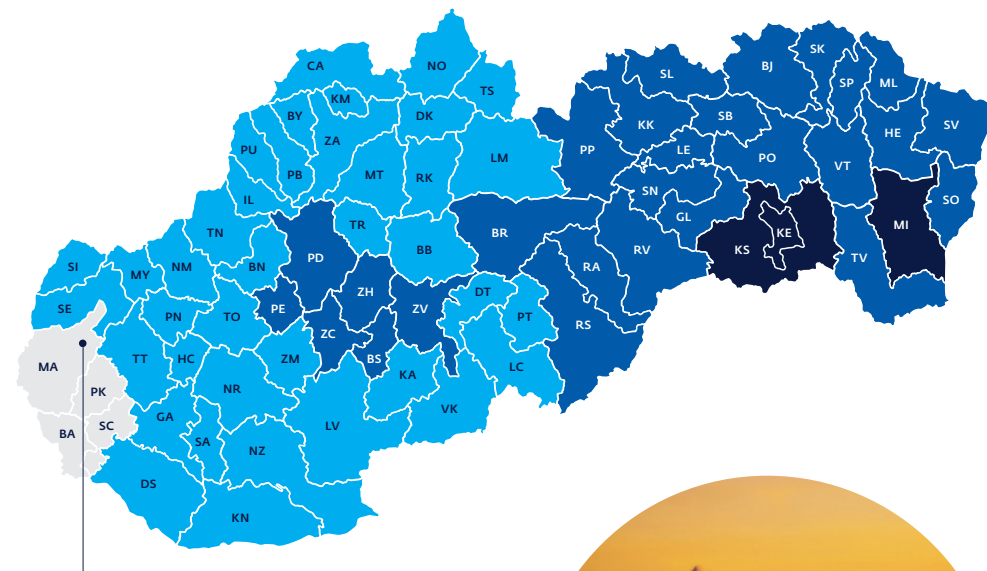
In case of districts Košice I – IV, the lowest average wage is taken into consideration as a reference base. *The initial investment must represent non-zero value. ** To specify the priority areas, please contact SARIO at invest@sario.sk

AID INTENSITY

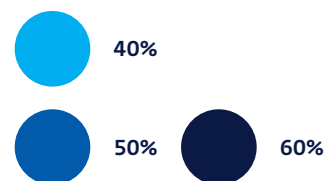
Maximum aid intensity in all eligible projects means the maximum amount of investment incentives calculated as a portion from the eligible costs.

Districts in Bratislava region are excluded from the investment aid scheme.

Maximum investment aid intensity



*Districts in Bratislava region are excluded from the investment aid scheme



If the investment incentives recipient is a SME, the maximum intensity can be increased of 10-20%.



In case of question, please contact SARIO via e-mail at invest@sario.sk.