



Graphisoft Park SE
(H-1031 Budapest, Záhony u. 7.)

**announcement
on the payment of the dividend for the financial year 2024**

Based on the resolutions adopted by the General Meeting of Shareholders held on 29 April 2025, Graphisoft Park SE hereby informs the shareholders about the rules of dividend payment for the financial year 2024:

For the ordinary registered shares of Graphisoft Park SE having the face value of EUR 0.02 (ISIN identifier: HU0000083696) the gross dividend of 71 eurocents, i.e. seventy-one eurocents shall be paid.

**WE WOULD LIKE TO CALL THE ATTENTION OF OUR SHAREHOLDERS TO THE FOLLOWING
THE DIVIDEND WILL BE PAID IN EUROS (EUR)!**

The company event COAF identifier is HU20250506022072.

The starting date of dividend payment (E-day): May 30, 2025

Graphisoft Park SE is not obliged to pay any interest if the dividend is taken over following May 30, 2025.

Terms of the dividend payment

May 19, 2025 shall be the last trading day on the Budapest Stock Exchange (BÉT), when Graphisoft Park SE ordinary shares entitled to the 2024 dividend can be traded.

Those shareholders shall be entitled to receive dividends **who own, have the respective shares on their securities account on the record date of the dividend payment of May 21, 2025**. For the dividend payment, Graphisoft Park SE orders a shareholders identification procedure from KELER Zrt. on the record date. Dividend can be paid to those shareholders, whose data required for registration in the share register (register of shareholders) and for payment of the dividend have been provided by the shareholder's securities intermediary to KELER Központi Értéktár Zártkörűen Működő Részvénytársaság (KELER Central Clearing House and Depository, hereinafter referred to as: KELER Zrt.) during the shareholders identification procedure. KELER Zrt. acts as the paying agent assigned by Graphisoft Park SE with the task of dividend payment. Graphisoft Park SE or KELER Zrt., acting on behalf of Graphisoft Park SE, shall not have any liability for any delay resulting from deficient, incorrect, or late data provision by the securities intermediaries.



Method of the dividend payment

The amount of the payable dividend shall be determined on the basis of the data provided by the securities account manager of the shareholder, required for payroll accounting of the dividend. KELER Zrt. shall determine the amount of the payable dividend and the amount of the tax to be deducted, separately for each shareholder, according to the currently effective tax laws and the data provided by the securities intermediaries. In the event of deficient or incorrect data provision, dividend shall be paid only and exclusively after the missing data has been provided or corrected. During the payment, with the cooperation of KELER Zrt., the amount of the dividend is transferred in euros to the account manager of the shareholder's securities, which credits it to the shareholder's account. Depending on the type of securities account and customer account, the dividend distributed in euros may be converted into forints on the shareholder's account at the exchange rate applied by the bank managing the account. Once again, the Company draws the attention of the Shareholders to ask their securities account manager about the process of receiving and crediting dividends received in euros.

Private person shareholders – data required for payment

For **Hungarian tax resident private person shareholders**, the information required for the payment of dividends: name (family name, surname), date of birth, tax identification number and address.

For **not Hungarian tax resident private person shareholders**: name, address, date and place of birth, and either a tax identification number or in the absence of this an identification number established by the relevant state in the field provided. An additional requirement is that the securities account provider must provide a code referring to a foreign individual in the shareholders identification procedure, with a country code other than 'HU' in the nationality field, but existing according to the ISO standard.

Dividend income received after the results of the 2024 financial year is subject to a personal income tax liability of 15% (hereinafter: PIT) in accordance with Act CXVII of 1995 on personal income tax (hereinafter: PIT Act) on the basis of para 8, section (1) and para 66, section (1) point a). An exception to this is for securities entitled to dividends (shares in this case) registered in a long-term investment account. In that case, the payment is made without PIT deduction for the individual shareholder, based on the information provided by the credit institution or investment service provider managing the account. Based on the PIT Act para 67/B. section (6) point c), the credit institution or investment service provider notifies the securities issuer that it is not taxed in connection with this income.

For **foreign resident private person shareholders**, in the case of an international agreement, the payer will deduct the tax according to the international agreement (15% or less) from those shareholders who, if possible, hand over the documents detailed in Annex No. 7 of the PIT Act to KELER Zrt. Company Events and Issuers Department by May 21, 2025 (1074 Budapest, Rákóczi út 70-72.).



Shares held in long-term investment accounts

From 2010, the dividend regarding shares held by resident and non-resident individuals on long-term investment accounts, shall be paid without deduction of any tax (para 67/B (6) c) and Annex no. 7 of PIT Act).

Simultaneously with the notice on the dividend claim, the securities intermediary, during the data provision of the shareholder identification procedure, shall be obliged to provide information to KELER Zrt., acting as the proxy of Graphisoft Park SE engaged to take part in dividend payment, whether the shares are registered on a long-term investment account. Should the securities intermediary fail to provide this information, dividends shall be paid with the deduction of 15% personal income tax.

If the shareholder, pursuant to the treaties for the avoidance of double taxation, wishes to receive the dividend with a preferential tax rate, the shareholders or the securities intermediaries shall be obliged to provide the documents detailed under Annex no. 7. of the Act on Personal Income Tax to the Issuer Department of KELER Zrt. (1074 Budapest, Rákóczi út 70-72.) **until May 21, 2025**, the latest. Foreign residency may be evidenced by an English-language copy, a Hungarian translation or a copy of one of these documents issued by a foreign tax authority - or by an international organization to prove the right to tax exemption - or by a Hungarian translation of such documents. Shareholders and securities account holders should note that we are able to accept certificates of residence issued in other foreign languages for the tax year on the basis of a professional translation or a certified translation. Where the Double Taxation Convention requires a beneficial owner's declaration, we will also only accept it in English, on the basis of a professional translation or a certified translation. The beneficial owner statement can be also made in Hungarian. In the event neither the tax residence certificate, nor the notice about its provision on a later date is sent to KELER Zrt. **until May 21, 2025**, the dividend shall be transferred to the foreign private person with the deduction of 15% personal income tax. The shareholder may reclaim the difference between the 15% tax rate and the preferential tax rate, based on section no 4 of Annex no. 7 of the Act on Personal Income Tax, based on the certificate issued by KELER Zrt. acting on behalf of Graphisoft Park SE.

Data required in the case of a legal entity shareholder

Domestic tax resident investment fund: company name, headquarters (location) and registration number issued by the MNB (or its legal predecessor).

Domestic tax resident municipality: name and address. If the municipality has a tax number, please indicate it.

Domestic tax resident other legal entities: company name, registered office (location), tax number.

Foreign tax resident legal entity shareholder: company name, registered office. In the title, the field referring to the country must contain a country code other than "HU", but which exists according to the ISO standard.

Dividends are paid to domestic and foreign legal entities without deducting taxes.



Nominees

If the securities account manager indicates in the shareholders identification procedure how many shares of the total shares represented by the shareholder proxy (nominee) are owned by legal entity shareholders (not private individuals) and how many shares are owned by private individual shareholders, the dividend will be paid by applying the tax corresponding to the indicated shareholder categories. No tax will be deducted from the dividend payable for shares owned by legal entity shareholders. 15% personal income tax will be deducted from the dividend payable for shares owned by private individual shareholders. If the share represented by the shareholder proxy (nominee) is owned by a foreign private individual shareholder who wishes to receive the dividend using the preferential tax deduction rate, it must be reported separately in the shareholders identification procedure and shall proceed as described in the paragraph above, beginning with “for foreign resident private person shareholders”.

If the shareholder nominee makes a declaration in respect of a resident individual, the dividend will be paid with a 15% withholding tax deduction, provided that the resident individual shareholder's details are provided. In the absence of identifying information of the resident private individual, the dividend cannot be paid.

The dividend due for year 2024 can be applied for by the shareholder for the period of 5 years reckoned from the starting date of dividend payment. Following this date, the right to claim the dividend expires.

Data provision obligation of securities intermediaries

The securities intermediaries shall provide the data of the shareholder possessing shares on the record date of the dividend payment to KELER Zrt. at the time of the shareholder identification procedure, according to the rules of procedure announced by KELER Zrt. Should the securities intermediary fail to identify or identify properly its shareholder clients at the time of the shareholder identification procedure, it can do so during the 5-year period of dividend payment claim. The amount of dividend due on the basis of data submitted on a later date shall be transferred during the month following the date when the missing information were provided. Graphisoft Park SE or KELER Zrt., acting on behalf of Graphisoft Park SE, shall not have any liability for any delay resulting from deficient or erroneous data provision by the securities intermediaries or from the extensive period of time required for processing the data.



Issuance of the tax certificate

KELER Zrt., in the name and on behalf of Graphisoft Park SE, shall issue a certificate about the dividend paid for the shares and on the deducted public dues and shall send such certificate to the shareholders **until January 31, 2026**, the latest (or the following year of the dividend payment). On the tax certificate, the dividends paid, and the taxes deducted will be shown both in euros and forints; euro amounts are retranslated to forints using the MNB exchange rate applicable on the day of the dividend transfer initiated by the Company (according to para 9. (2) point (b) of PIT Act). Based on this, if the bank has converted the dividend paid in euros into forints for the shareholder, the amount of the dividend received on the shareholder's account and the amount of the dividend shown on the tax certificate may differ. In the annual tax return of private individuals, the HUF amount shown on the tax certificate must be entered.

Budapest, May 6, 2025

Graphisoft Park SE