



Dear Shareholders!

The Budapest Stock Exchange Plc. notifies its shareholders that according to the resolution no. 7/2024 of the General Meeting held on April 26, 2024, a dividend of HUF 112 per share (HU0000063078 ISIN), totalling HUF 606,309,872 will be paid after the result of the 2023 business year.

In view of the above decision of the General Meeting, we inform the shareholder about the dividend payment procedure as follows:

The starting date of the dividend payment is June 21, 2024, from which date the dividend will be paid by KELER Központi Értéktár Zrt, based on the mandate of the Budapest Stock Exchange Plc. (hereinafter: the Company).

We inform the shareholders that, in order to pay the dividend, shareholders' identification will be carried out according to the rules detailed in KELER's Depository Announcement - No.9-04 Services related to Hungarian corporate actions.

Starting from June 21, 2024, the dividend will be paid by transfer to the client accounts belonging to the securities accounts kept at the securities account managers or to the bank account designated by the shareholder. The transfer of the dividend can only be carried out if the securities account manager has sent the information relating to the shareholder and necessary for the payment in the prescribed format, in full, to the agent participating in the dividend payment, KELER Központi Értéktár Zrt. (hereinafter: KELER Zrt.).

The Company and KELER Zrt. are not responsible for the delay resulting from incomplete or incorrect data provision by the securities account managers, as well as the time-consuming processing of the data. We therefore draw the attention of our shareholders to check whether all the data necessary for the payment of the dividend is available to their account manager, and to draw the attention of their account manager to submit their data during the shareholders' identification.

The record date of the shareholders' identification in connection with the dividend payment is **June 14, 2024**.

The Company's share register is maintained by KELER Központi Értéktár Zrt.

Those shareholders are entitled to dividends who own BÉT shares are listed in the Company's share register on the record date of the shareholders' identification.

In accordance with the above, BÉT shares entitled to the 2023 dividend can be purchased for the last time on the Budapest Stock Exchange on June 12, 2024 (ex-coupon date: June 13, 2024).

The shareholders can claim the dividend for the results of the 2023 business year during the limitation period (5 years) defined in the Civil Code from the start date of the dividend payment (i.e. until June 14, 2029, at the latest). KELER added 31.12.2024. handles and pays dividend claims received up to date. KELER processes and pays dividend claims received until December 31, 2024.

Conditions for the payment:

- share register entry (shareholders' identification), furthermore
- the availability of the data required to determine the tax, so in particular:

In the case of individuals

- in the case of individuals with domestic tax residence: name (surname, first name), address, tax identification number, date of birth

- in the case of individuals with foreign tax residence: name (surname, first name), foreign address and - if available – Hungarian address (place of residence, mailing address), date of birth, place of birth, tax identification number issued by the Hungarian or an EU tax authority, in the absence of these, passport number (in the absence of the latter two, the driver's license number or other document suitable for identifying the individual is also acceptable)

The dividend income paid after the results of the business year 2023 is subject to a 15% personal income tax payment on the basis of Section 8, Paragraph (1) and Section 66, Paragraph (1) point a) of the Act CXVII of 1995 on personal income tax (hereinafter referred to as the Szja Act), except for securities entitling to dividends recorded in the deposit register connected to a long-term investment account (in this case, shares). In that case, the payment is made without deduction to shareholder, based on the information provided by the credit institution or investment firm managing the account. Pursuant to the Section 67/B., Paragraph (6) point c) of the Szja Act, the credit institution or investment firm notifies the issuer that there is no tax deduction obligation in connection with this income.

In the case of foreign individuals: in the case of an international convention, the payer will deduct the tax according to the international convention (15% or less) from those shareholders who shall hand over the documents detailed in Annex No. 7 of the Szja Act to KELER Zrt.'s Corporate Events and Issuing Department (1074 Budapest, Rákóczi út 70-72.) by June 14, 2024. Proof of foreign residence requires an English-language copy of a document issued by a foreign tax authority (or by an international organization to prove the right to tax exemption), a professional translation into Hungarian thereof, or a copy of one of these (hereinafter: certificate of residence). The residence must be verified every tax year even if the residence has not changed since the previously submitted certificate of residence. The certificate of residence must be submitted before the date of the first payment made in the tax year, or before the date of the first payment following the change in the event of a change of residence. If foreign individuals cannot prove their identity by the time of payment, the payer may also accept their written declaration of identity.

In the case of shares held in a Long-term Investment Account

In the case of shares held in a Long-term Investment Account, the payment is made without deduction to shareholder, pursuant to the Section 67/B., Paragraph (6) point c) and Annex. no. 7. of the Szja Act. The securities account manager must, at the same time as announcing the dividend request, provide the Company's agent participating in the dividend payment, KELER Zrt., with the information that the shares are in the Long-term Investment Account. If the securities account manager fails to do so, the dividend will be paid with a deduction of 15% personal income tax.

In the case of legal persons

- in the case of an investment fund with domestic tax residence: company name, registered office, registration number

- in the case of a local authority with domestic tax residence: name, address

- in the case of another legal entity with domestic tax residence: company name, registered office, tax number

- in the case of a legal entity with foreign tax residence: company name, registered office.

Based on this data, the Company, or its agent (KELER Zrt.) transfers the amount of the dividend to the bank account specified by the securities account manager. Dividends are paid to legal entity shareholders without tax deduction.

In the case of shareholder nominees

Dividends are also paid to nominees defined in the Act CXX of 2001 on the capital market on the basis of shareholders' identification. According to the main rule, 15% personal income tax is deducted from the dividend income paid to the nominees. If the securities account manager of the nominee indicates in the shareholders' identification how many shares of all the shares represented by the nominee are owned by legal entity shareholders and how many shares are owned by individual shareholders, then the dividend will be paid by applying the tax corresponding to the indicated shareholder categories. Dividends are paid to legal entity shareholders without tax deduction. The dividend will be paid with a deduction of 15% personal income tax for individual shareholders. If the share represented by the nominee is owned by a foreign individual who wishes to receive the dividend using the preferential tax deduction rate, then they must be reported in a separate

breakdown in the shareholders' identification and proceed according to what is written in the above paragraph beginning with "In the case of foreign individuals" If the share represented by the nominee is owned by a domestic individual, the provision of the private shareholder's data (name (surname, first name), date of birth, tax identification number, residential address) is mandatory. In the absence of the data of the domestic shareholder, the dividend cannot be paid. We draw the attention of shareholder nominees) to the fact that the Company fulfils its tax deduction and reporting obligations in the manner prescribed by law, based on the information provided in the shareholders' identification. Since the taxation of dividends paid to legal persons and individuals differs, the damages (e.g. legal consequences under tax law) due to possible incorrect data provided by the nominees are borne by the nominees.

We ask the shareholders to immediately hand over the data required for tax assessment to their securities account managers, and to check the authenticity of the given data.

The dividend payment will only take place if the account managers have provided the data required for the dividend payment.

Payment certificate (tax certificate)

The Company issues and delivers a certificate to the shareholders receiving the dividend, in the case of individuals, by January 31, 2025, at the latest. The certificate contains the name of the payer, the income, the name of the recipient of the income, the tax identification number, the registered office, the place of residence, the legal title of the payment, the year of the dividend payment, the date of issue of the certificate, the tax base and the established tax amount. If the dividend is paid to a nominee, then based on point 8 of Annex No. 7 of the Szja Act, the nominee is obliged to declare in a document issued in Hungarian or Hungarian and English, duly signed by the company, no later than the last day of the calendar year of the payment about the name designation, place of residence, seat, place and time of birth, tax residence identity of the foreign individual receiving the dividend, and the amount of the dividend to be paid to them, determined in Hungarian forints, on the basis of which the Company issues the certificate and fulfils its obligation to provide data. If the above detailed statement is not available, the Company will issue a certificate of the nominee's name, seat, tax identification number in case of domestic residence, and the amount of the dividend paid to them.

For more information, please call +36-1-429-6806.

Budapest, May 7, 2024.

Sincerely,

Budapest Stock Exchange Plc.

