



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

**announcement**  
**on the payment of the dividend for the financial year 2023**

Based on the resolutions adopted by the General Meeting of Shareholders held on 29 April 2024, Graphisoft Park SE hereby informs the shareholders about the rules of dividend payment for the financial year 2023:

**For the ordinary registered shares of Graphisoft Park SE having the face value of EUR 0.02 (ISIN identifier: HU0000083696) the gross dividend of 70 eurocents, i.e. seventy 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 HU20240429016418.

**The starting date of dividend payment (E-day): May 21, 2024**

Graphisoft Park SE is not obliged to pay any interest if the dividend is taken over following May 21, 2024.

**Terms of the dividend payment**

**May 2, 2024** shall be the last trading day on the Budapest Stock Exchange (BÉT), when Graphisoft Park SE ordinary shares entitled to the 2023 dividend can be traded.

Those shareholders shall be entitled to receive dividend **who own the respective shares on the date of the related shareholders identification procedure to the dividend payment on May 6, 2024**. 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.), acting as the paying agent assigned by Graphisoft Park SE with the task of dividend payment, in the way and form detailed under the General Business Rules of KELER Zrt. 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 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 Dear Shareholders to ask their securities account manager about the technical and cost impact of the change, especially the process of receiving and crediting dividends received in euros.

#### *Private person shareholders*

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 passport number 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 2023 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 June 14, 2024 (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 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, dividend shall be paid with the deduction of a 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 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 9, 2024** 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. 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 9, 2024**, the dividend shall be transferred to the foreign private person with the deduction of a 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*

For a nominee the dividend shall be accounted on the basis of the shareholders identification procedure. Any loss caused by incorrect information provided by the nominee shall be borne by the nominee. The rate of tax deductible from the dividend payable to the nominee is 15% under the applicable legislation. If the nominee fails to provide the details of the ultimate



investor as defined in the category of domestic private individuals, the dividend cannot be paid. If the nominee declares in due time the number of shares held by the legal entity shareholders it represents during the shareholders identification procedure, no tax will be deducted from the dividend payable to the nominee on these shares. If the nominee makes a declaration in respect of a non-resident individual, a reduced rate of tax may be applied if the requirements for non-resident individuals are met.

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, the dividend cannot be paid.

The dividend due for year 2023 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 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 period of dividend payment. 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, 2025**, 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, April 29, 2024

Graphisoft Park SE