



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

announcement
on the payment of the dividend for the financial year 2022

Based on the resolutions adopted by the General Meeting of Shareholders held on 28 April 2023, Graphisoft Park SE hereby informs the honourable shareholders about the rules of payment of dividend for the financial year 2022:

For the ordinary registered shares of Graphisoft Park SE having the face value of EUR 0.02 (ISIN identifier: HU0000083696) the dividend of HUF 201,- i.e. two hundred and one forints (HUF 201.00) shall be paid.

WE WOULD LIKE TO CALL THE ATTENTION OF OUR SHAREHOLDERS TO THE FOLLOWING
THE DIVIDEND WILL BE PAID IN FORINTS (HUF)!

The starting date of dividend payment (E-day): May 12, 2023

Graphisoft Park SE is not obliged to pay any interest if the dividend is taken over following May 12, 2023.

Terms of payment of the dividend

May 3, 2023 shall be the last trading day on the Budapest Stock Exchange (BÉT) on which Graphisoft Park SE ordinary shares still entitled to a dividend for 2022 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 5, 2023**. 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 company 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 or late data provision by the securities intermediaries.

Method of payment of the dividend

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. Dividend shall be paid by bank transfer, directly to the bank account of the respective shareholder, as long as the bank account number was provided to KELER Zrt., or, in lack thereof, to the securities intermediary of the shareholder, and the latter shall credit the amount on the account of the shareholder. In the event of deficient data provision, dividend shall be paid only and exclusively after the missing data has been provided.

For domestic private shareholders, the information required for the payment of dividends: name, date of birth, tax identification number and address.

Data required for domestic legal entities: in the case of an investment fund name, address and domestic legal entity code in the shareholders identification procedure, and further the registration number issued by the MNB (or its predecessor). In the case of a municipality, name, address and municipality reference code in the shareholders identification procedure. If the municipality has a tax number, please indicate it. In the case of other legal entities, name, address, tax number and the code referring to the domestic legal entity in the shareholders identification procedure. The dividend is paid to the legal entity without deduction of tax.

For non-resident individuals: 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.

Data required for foreign legal entities: name, address and foreign legal entity code in the shareholders identification procedure. In the address, the country reference field must contain a country code other than 'HU', but existing according to the ISO standard. The dividend is paid to the foreign legal entity without deduction of tax.

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 (Article 67/B (6) c) and Annex no. 7 of Act on Personal Income Tax).

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.

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 8, 2023** 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 organisation 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 8, 2023**, 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.

The dividend due for year 2022 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, 2024**, the latest.

Budapest, April 29, 2023

Graphisoft Park SE