

Dividend Payment of Budapesti Ingatlan Nyrt.

Budapesti Ingatlan Nyrt. (principal office: 1065 Budapest, Bajcsy-Zsilinszky út 57.; Company Registration No.: 01-10-042813; hereinafter: Company) hereby notifies its shareholders that according to the Meeting resolution No. 11/30.04.2026 of the annual general meeting held on 30th April 2026, the AGM based on the Company's audited Separate Annual Financial Statements for 2025 prepared in accordance with International Financial Reporting Standards (IFRS) adopted by the European Union approved the payment of a dividend amounting to HUF4,954,424,418 from the disposable profit for the year. The general meeting set out for the Board of Directors to arrange for the share-proportional payment of dividends established on ordinary shares (ISIN ID HU0000167986) and to publish a notice on the schedule for the payment of dividends and the closing date of the identification of shareholders related to the payment of dividends. The payment of dividends on ordinary shares commences on 2nd June 2026. The Company pays the dividends on treasury shares to shareholders entitled to dividends in proportion to the nominal value of their shares, according to Article 16.2 of the Articles of Association.

Pursuant to the above, the Company pays a 180% dividend in the 2025 business year on the par value of the ordinary shares issued by it, i.e. the amount of gross dividend payable for the shares with a par value of HUF 10 is HUF 18 per share.

Important dates:

21st May 2026: The last day for closing stock exchange transactions related to the acquisition of shares entitling to dividends on the Budapest Stock Exchange.

26th May 2026: Closing date for the shareholder identification related to dividend payment. The shareholder who owns the share at the end of this day and whose name is registered in the Record of Shareholders in accordance with the Articles of Association of the Company is entitled to a dividend.

2nd June 2026 (E-day): Commencement date of the dividend payment.

KELER Zrt. (1074 Budapest, Rákóczi út 70-72.) acts as the agent of the Company regarding the payment of dividends, according to the data provided by the investment service provider who manages the shareholder's account.

Conditions of dividend payment

Shareholders who meet the following conditions are entitled to a dividend:

1. The shareholder, or the nominee specified in Article 151 of Act CXX of 2001 on the Capital Market, has been registered in the Record of Shareholders of Budapesti Ingatlan Nyrt. actualised for the closing date of the shareholder identification related to the dividend payment.
2. The data required for the accounting of the dividend are at the disposal of the Company and KELER Zrt. acting as its agent. The shareholders data shall be provided by the account managers of the shareholders to KELER Zrt. in the course of the shareholder identification set out with closing date 26th May 2026.

Data required for dividend payment

- **In case of domestic natural persons:** name, address, tax ID, date of birth of the shareholder.
- **In case of foreign natural persons:** name, address, place and date of birth, nationality (shall be provided in ISO country code), tax ID or passport number or failing this, the identification number established in the country of residence.
- **In case of domestic legal entities:**
 - **In case of investment funds:** name, principal office, registration number of the shareholder.
 - **In Case of local authorities:** name, principal office, tax registration number (if it exists) of the shareholder.

- **Other types of legal entities:** name, principal office, tax registration number of the shareholder.
- **In case of foreign legal entities:** (company) name, principal office, residence (shall be provided in ISO country code) of the shareholder.
- **In case of nominees:** name, principal office of the nominee. Prior to the payment, the nominee shall make a statement on the amount of securities managed by the nominee and the ownership structure thereof (legal and/or natural persons). In the absence of a statement, the Company does not pay dividends.

In addition, the Company draws the attention of the nominees to the fact that, if the shares represented by the shareholder proxy (nominee) are owned by a domestic private shareholder, it is mandatory to provide the private shareholder's details (name (family name, first name), date of birth, tax identification number, address) indicating the ownership status of the domestic private shareholder. In the absence of the domestic shareholder's details, the dividend cannot be paid.

In the absence of the shareholder information provided above, dividends cannot be paid.

Method of the dividend payment

As of 2nd June 2026, the dividend shall be transferred to the cash accounts declared by the securities account managers during the shareholder identification. Budapesti Ingatlan Nyrt. and KELER Zrt. acting as its agent excludes any liabilities for the claims arising out of the failure of the securities account managers in connection with the dividend payment and shall not be liable for any delay arising from the incorrect or incomplete provision of data by the securities account managers or the time-consuming processing of the data. If the missing or corrected data is subsequently reported to KELER Zrt. by the securities account manager, then the dividend shall be transferred by KELER Zrt. by the 5th business day of the month following the notification. In the event of the dividend being transferred after 2nd June 2026 – due to the reasons described above – Budapesti Ingatlan Nyrt is not liable for any interest payment obligation.

Tax rules

Domestic and foreign natural persons

Pursuant to the currently effective provisions of Act CXVII of 1995 on Personal Income Tax, which was modified several times, our Company deducts 15% personal income tax in case of ordinary shares from natural persons to whom the Act applies.

In case of *natural person shareholders with foreign residence*, if the shareholder wishes to receive the dividend with the application of the reduced tax deduction rate on the basis of the conventions regulating the avoidance of double taxation, the shareholder shall provide the documents set out in Annex 7 of Act CXVII of 1995 on Personal Income Tax (hereinafter: Personal Income Tax Act) to KELER Zrt. by 26th May 2026. We draw the attention of the securities account managers to the fact that for the certification of the foreign residence it is sufficient to have the English copy of the document issued by the foreign tax authority, the professional Hungarian translation thereof, or a copy of one of them, so we can accept residence certificates issued in this form for the 2025 tax year. If there is a need for a declaration of beneficial ownership under the convention regulating the avoidance of double taxation, the document provided with a translation constitutes the adoption thereof as well. Naturally, the declaration of beneficial ownership may be made in Hungarian. In the event that neither the certificate of residency nor its subsequent supplementing is received by KELER Zrt. by 26th May 2026, the dividend will be transferred with the deduction of a personal income tax of 15%. If the shareholder with foreign residence has the documents set out in Annex 7 of the Personal Income Tax Act, and there is a convention on the avoidance of double taxation between the two countries and it provides for a reduced tax rate, but the shareholder does not submit the documents by 26th May 2026 to KELER Zrt. and, as a result, the dividend was transferred with the deduction of a personal income tax of 15%, then the client may submit a tax refund claim to the National Tax and Customs Office with regard to the difference between the 15% and the reduced tax rate. The tax authority transfers the tax difference to the payment account indicated by the natural person with foreign residence (Section 4 of Annex 7 of the Personal Income Tax Act).

In case of nominees the rate of taxation (personal income tax) by which the amount of dividend to be paid shall be deducted from 2012 and following years is 15%.

If the nominee makes a statement on the number of shares owned by its represented legal entity shareholders in its shareholder identification at the end of 26th May 2026, the dividend shall be transferred for the nominee without deduction of personal income tax.

If the nominee makes a statement on domestic natural person shareholders and provides data thereof, the dividend shall be transferred for the nominee with the deduction of a personal income tax of 15%.

If the nominee makes a statement on of non-resident private shareholders the dividend shall be transferred for the nominee with the deduction of a personal income tax of 15%. In order to be subject to preferential tax rate to them, the provisions specified in paragraph for natural person shareholders with foreign residence shall be applied.

Shares held on a long-term investment account

In case of shares committed by domestic and foreign natural persons on the basis of a long-term investment contract according to Article 67/B of the Personal Income Tax Act, dividends shall be paid without the deduction of taxes (paragraph c) of Section (6) of Article 67/B of the Personal Income Tax Act). The securities account manager is required, simultaneously with the notice on the dividend claim, to provide KELER Zrt. with the information that the shares are committed on the basis of a long-term investment contract. If the securities account manager fails to do so, the dividend shall be paid with the deduction of a 15% personal income tax.

Domestic and foreign legal entities

Dividend payment to a legal entity shareholder shall be made without the deduction of public dues.

KELER Zrt. shall issue a tax certificate on behalf of the issuer and send it to the shareholders by post regarding the dividends paid on the shares for the business year of 2025 and the amount of deducted taxes. Dividends for the business year of 2025 may be claimed for 5 years from the commencement date of the dividend payment (until 31st December 2026 from KELER after which the issuer will act from 1st January, 2027), after which the claim for dividends shall expire.

Budapest, 14th May 2026

Budapesti Ingatlan Nyrt.
Board of Directors

