
PUBLIC NOTICE

Board of Directors of **DH GROUP Public Limited Company** (seat: H-1027 Budapest, Kapás str 6-12.; Company Reg.No. 01-10-048384; hereinafter „**Company**”), with reference to Resolution No. 6/2025. (11.28) of the General Meeting of the Company, and to Decision No. 1/2025. (11.28.) of the Board of Directors, and to sections 18.5 and 18.6 of the Articles of Association of the Company, hereby publishes the following notice:

In Decision No. 6/2025. (11.28.) the General Meeting decided to pay a total amount of 750,000,000,- HUF – seven hundred fifty million forint – advance dividend to the shareholders from which the amount attributable to series “A” ordinary shares (ISIN: HU0000177613) are HUF 750,000,000.

Based on Decision No. 1/2025. (11.28.) of the Board of Directors in relation of the advance dividend payments based on Resolution No. 6/2025. (11.28.) of the General Meeting of the Company, defines the starting date for advance dividend payments of common shares of the series „A” (ISIN: HU0000177613) amounting HUF 21.81 (twenty-one Hungarian Forints and eighty-one cents) per share as 12 December 2025 (E-day).

The Company is not liable to pay interest where transfer of the advance dividend takes place after 12 December 2025.

Conditions for paying advance dividend in relation of common shares of the series „A”:

1 December 2025 shall be the last trading day on BÉT (Budapest Stock Exchange), (E-9th business day), when common shares of the series „A” can be traded entitling advance dividend payment.

Those shareholders are entitled to receive advance dividend, who hold the shares on the record date related to advance dividend payment (E-7th business day, 3 December 2025.)

Advance dividends may be paid to the shareholder whose all data required for the entry in the share register and for the payment of advance dividends have been provided by the shareholder's securities account manager (hereinafter referred to as the "account manager") to KELER Zrt. as the company entrusted by the Company with the payment of advance dividends in the manner and form specified by KELER Central Securities Depository Zrt. The Company or KELER Zrt. acting on its behalf shall not be liable for any delay resulting from incomplete or late provision of information by the account holders.

We draw our shareholders' attention to verify that all data is available at their account manager for the payment and/or tax calculation necessary for advance dividend payment.

Based on Decision No. 6/2025. (11. 28.) of the General Meeting of the Company, **advance dividend is not being paid to employee shares of the series „B” (ISIN: HU0000136288).**

The Board of Directors hereby informs its shareholders that in the unexpected case that the General Meeting approving the 2025 annual report would decide not to pay dividend or pay a dividend below the amount of the advance dividend, the shareholder who received the advance dividend would be obliged to pay it back partially or in full according to 3:263. § (3) of the Civil Code. The recipient of the advance dividend will be liable to repay the advance dividend even if the shares have been sold in the meantime.

The Board of Directors hereby informs its shareholders that, in accordance with the content of section 18.5 of the Articles of Association of the Company, the date for the payment of advance dividends shall be defined by the Board of Directors (resolution on advance dividend payment). The Board of Directors is entitled to decide upon the payment of the advance dividend in several installments, and it is also entitled to decide differently as for common shares and employee shares.

The Board of Directors hereby informs its shareholders that in accordance with the content of section 18.6 of the Articles of Association of the Company, those shareholders are entitled to receive advance dividend who are registered in the Share Register of the Company on the basis of shareholders identification executed on the date defined by the Board of Directors in the present public notice on advance dividend payment. Should the advance dividend payment take place in several installments, the eligibility in relation of advance dividend shall be determined prior to every single advance dividend payment.

Decision on the payment of the above indicated amounts for the Shareholders shall be made by the Board of Directors, based on the provisions of the referred laws and Articles of Association.

Advance dividend payment procedure:

Definition of payable advance dividends for the individual shareholders is based on data provided by the shareholder for advance dividend definition. Definition of the payable advance dividend and deductible tax per shares, in case of common shares (series "A") is carried out by KELER Plc. based on taxation regulations and data provided by the account managers.

The advance dividend is paid by transfer directly to the shareholder's account specified by the securities account manager during the shareholder identification process or, failing that, to the shareholder's account manager, who credits it to the shareholder's account. In the case of incomplete or incorrect data, the advance dividend may be paid only after the data have been completed or corrected.

For private shareholder

- **for private shareholders with domestic tax residence:** name (surname, first name), address, tax identification number, date of birth;
- **for private shareholders with tax residence abroad:** name (surname, first name), address of residence of the shareholder and - if the shareholder has one - his/her Hungarian address (place of residence, postal address), date of birth, place of birth, tax identification number or passport number issued by the Hungarian tax authority (in the absence of the latter two data, a driver's license number or other document capable of identifying the individual may be accepted as an identifier).

In case of Hungarian and foreign private individuals' shares held on Long Term Investment Account, from 2010 the payment of advance dividend shall be made without tax deduction [section c) and Annex No. 7. of Act CXVII of 1995 on Personal Income Tax]. The account manager shall, simultaneously with the submission of the request for advance dividend, provide KELER Plc. as the Company's assignee taking part in the advance dividend payment procedure, with the information regarding the shares being or not being registered on a Long Term Investment Account. Failing to do so will result in the advance dividend being paid with the deduction of 15% personal income tax.

For a legal person shareholder

- **in the case of a domestic tax resident investment fund shareholder:** company name, registered office (establishment), registration number;
- **in the case of a municipal shareholder with domestic tax residence:** name, address;
- **in the case of an other legal person with domestic tax residence:** company name, registered office, tax identification number;
- **in the case of a non-resident legal entity shareholder:** company name, registered office.

The advance dividend for legal entities is paid without the deduction of taxes.

In case of Nominee Shareholders the advance dividend is paid according to the provisions of Act CXX of 2001 on the Capital Market and based on the identification procedure made by KELER Plc. If the share represented by the nominee is held by a private shareholder with domestic tax residence, the details of the private shareholder (name (surname, first name), date of birth, tax identification number, address) must be provided. Without the details of the resident private shareholder, the advance dividend cannot be paid. If the shareholder's nominee represents a legal entity, the advance dividend payment is not conditional on the nominee providing the details of the ultimate private investor in relation to that legal entity.

In the case of a trustee, the advance dividend shall be paid in accordance with the provisions of the Tpt. based on the ownership matching received by KELER Zrt. In the case of a trustee, the advance dividend shall be paid without deduction of tax to the securities account specified by the securities firm, based on the information provided in the trustee's statement (name, registered office or address of the trustee, tax number, MNB registration number, tax number of the assets under management). The payment of advance dividends is not conditional upon the trustee providing the details of the ultimately beneficial owner.

The statement made by the shareholder's representative on behalf of the private individual or legal entity represented by him/her, specifying the number (proportion) of shares owned by them, as well as the statement made by the trustee, cannot be changed after payment has been made to the Company.

Advance dividends for the 2025 financial year may be claimed for up to 5 years from the starting date of advance dividend payments, following which the advance dividend claim shall lapse.

Data provision obligation of account managers:

The account managers shall hand over the shareholder's data to KELER Plc. within the shareholders identification procedure, in accordance with the procedure announced by KELER Plc.

If the account manager fails to identify, or inadequately identifies its shareholder clients within the shareholders identification procedure, it can complete the information during the term of the advance dividend payment. Transfer of advance dividend based on data submitted as correction shall take place in the month following the data correction.

The Company and KELER Plc. acting as payment agent on its behalf shall not be liable for any delay resulting due to inaccurate or improper data provided by the account managers, or due to the time taken to process the data.

Matter of the tax certificate:

The Company shall issue a certificate about the paid advance dividend and deducted taxes, and send it for the shareholders no later than 31 January 2026. Name of the certificate issued: Tax certificate for advance dividends received in 2025 that did not become dividends in 2025.

In case when the shareholder is willing to receive the advance dividend based on conventions for the avoidance of double taxation, using preferential tax rate, the account manager shall submit the documents defined in Annex No. 7. of Act CXVII of 1995 on Personal Income Tax, with E-7th business day deadline to KELER Plc.'s Issuance Division (H-1074 Budapest, Rákóczi str. 70-72.).

We hereby inform the account managers that in relation of certificates issued in relation of **tax year 2025**, based on point 6. of Annex No. 7. of Act CXVII of 1995 on Personal Income Tax, we accept the original document in English language, or the official Hungarian translation of the document, or the copy of one of the above, made out by the relevant foreign tax authority - an international organization to verify entitlement for tax exemption.

In case when a beneficial owner's statement is required based on the convention for the avoidance of double taxation, then in accordance with point 7. of Annex No. 7. of Act CXVII of 1995 on Personal Income Tax, we accept the original document made out in a foreign language and the official Hungarian translation of the document. The beneficial owner's statement may be submitted in Hungarian language as well.

In case when no declaration of residence for tax purposes, or an indication for the later submission of it arrives at KELER Plc. until the **E-7th business day deadline**, then, in case of a foreign private individual, the advance dividend will be transferred with the deduction of **15%** personal income tax. In case when the foreign shareholder is in possession of the documents defined in point 6. and 7. of Annex No. 7. of Act CXVII of 1995 on Personal Income and a convention for the avoidance of double taxation exists between the two countries, which defines a preferential tax rate, but the shareholder fails to submit the documents to KELER Plc. **until the E-7th business day (3 December 2025)**, the advance dividend shall be transferred with the deduction of the 15% personal income tax in case of foreign private individuals. The shareholder may reclaim the difference between the 15% and the preferential tax rate based on the certificate issued by the Company, and from the tax authority.

In compliance with the amendment of Act CXVII of 1995 on Personal Income Tax in force since 1 January 2016, the advance dividend paid in year 2025, as a general rule, shall be calculated with 15% personal income tax.

Budapest, 28 November 2025.

Gay Dymshiz, President of the Board of Directors
representing the Board of Directors