

Statement of Shopper Park Plus Plc. on the payment of dividends approved after the financial year 2024

Dear Shareholders,

Shopper Park Plus Plc. (registered seat: 1015 Budapest, Batthyány utca 3. fszt. 1., company registration no.: 01-10-140433, the "**Company**") has decided to pay a dividend of EUR 12,597,999 for the financial year 2024, based on the resolutions of the General Assembly passed on 29 April 2025. Accordingly, the dividend per share with a nominal value of 10 eurocents is EUR 0.839999992. The gross dividend actually payable is calculated as the sum of the number of shares held by the shareholder multiplied by the dividend rate indicated, rounded to the nearest euro cent according to the rounding rules. Dividends are paid in euro.

Dividend payment commencement date: 10 June 2025

Prior to the dividend payment, Shopper Park Plus Plc. will carry out an identification procedure with KELER Ltd., the record date of the dividend payment is 2 June 2025. Accordingly, the last day on which SPLUS shares entitling to a dividend for 2024 may be purchased on the Budapest Stock Exchange will be 29 May 2025, in case of T+2 days settlement (ex coupon day: 30 May 2025). Natural persons and legal entities who are entered in the shareholder register on the basis of the identification procedure carried out on the record date are entitled to dividends. If the dividend is paid after 10 June 2025, the Company shall not be obliged to pay any interest.

Process of dividend payment:

The dividend will be transferred to the bank account specified by the shareholders' account manager during the identification procedure, from which the dividend will be allocated to the customers by the account manager, starting 10 June 2025. The dividend may only be transferred if the securities account manager has sent the data concerning the shareholder and the data required for the payment in the prescribed format, in full to the Company's agent involved in the dividend payment, KELER Központi Értéktár Zártkörűen Működő Részvénytársaság (hereinafter referred to as KELER Zrt.).

If the data on the shareholder required for payment are not reported to KELER Zrt. by the securities account manager during the identification procedure ordered for the dividend payment record date, but afterwards, the Company or its agent will transfer the dividend once a month, by the 5th working day of the month following the reporting.

We ask our shareholders to ask their respective account keepers to provide their relevant data during the ownership compliance process and, in case of doubt, to check that their account keeper has all the necessary data to provide the necessary data to KELER Ltd. The Company and KELER Ltd. shall not be liable for late dividend payments resulting from delays, incomplete or inadequate information provided by the shareholder or its account keeper.

Subsequent dividend claims will be processed by KELER Zrt. until 31.12.2025, after which they will be processed by Shopper Park Plus Plc..

We would like to notify our shareholders that they have the opportunity to reconcile their personal data with their account keeper by 2 June 2025 at the latest in order to ensure that the data to be provided by the account keeper to KELER Ltd. are complete and accurate.

KELER Ltd. will issue and send a tax certificate to the shareholders by post on behalf of Shopper Park Plus Plc. on the dividends paid on the shares and the amount of tax deducted until 31.12.2025. The tax certificate for dividends paid after 31.12.2025 will be issued by Shopper Park Plus Plc. and sent to the shareholders by post. The dividends paid and tax advances deducted must be included in the individual's personal income tax return in the light of the certificate received. Under section 5 (3) of the Act LII of 2018 on the Social Contribution Tax, the dividend income paid is not subject to social contribution tax because it is "the yield of a security listed on a stock exchange operating in any Member State of the European Economic Area and qualifying as a recognised (regulated) market under the Act on Capital Markets, which is classified as a dividend (dividend advance) under the law of that Member State".

We kindly call the attention of the shareholders to the following:

For private individual shareholders having Hungarian domicile the dividend is payable only if they provide their surname and first name, surname and first name at birth, Tax ID number, date of birth and address, via their account keeper. If there is any lack of the above-mentioned personal data, the dividend cannot be paid under the legal provisions. When the above-mentioned data has been provided, the dividend will be paid out after the deduction of 15% personal income tax, in compliance with the provisions of Sections 66 and 8 of Act CXVII. of 1995 on Personal Income Tax ("Act on Personal Income Tax"),

For legal entity shareholders having Hungarian domicile the dividend is payable only if its name, registered seat and tax number or registration number are provided via the account keeper. In this case the dividend is paid without any tax deduction.

For investment funds shareholders having Hungarian domicile the dividends may only be paid if the shareholder's securities account manager has assigned a domestic legal entity code to the shareholder in the identification procedure and the shareholder has a name, address and registration number issued by the MNB (or its predecessor) in the relevant fields. If the investment fund does not have a registration number but a tax number, the dividend may be paid on the basis of the tax number. The dividend will be paid without any tax deduction.

For private individual shareholders having foreign domicile the dividend is payable only if their name, address, date of birth, place of birth, nationality, tax identification number issued by the Hungarian tax authority or the identification number established in the state of residence, and (if not having a registered residence in Hungary in accordance with Act CXXII of 2019) proof of non-resident status are provided by their account keeper. When the above-mentioned data has been provided, the dividend will be paid out after the deduction of 15% personal income tax, in compliance with the provisions of Sections 66 and 8 of Act on Personal Income Tax. If a foreign domiciled individual shareholder intends to receive its dividend through application of a preferred tax rate in accordance with inter-state treaties on avoidance of double taxation, such shareholder is obliged to submit to the Issuer Department of KELER Ltd. (address: H-1074 Budapest, Rákóczi út 70-72., R-70 Irodaház) until 2 June 2025 all the documents specified in Annex 7 to the Act on

Personal Income Tax, which, once accepted by the issuer, will be paid at the tax rate specified by the issuer. We kindly remind the shareholders and the account keepers that the certificates of residency issued by foreign tax authorities regarding the tax year 2025 will be acceptable in English, in Hungarian professional translation or a copy of one of them. If a certificate of beneficial ownership is also required by the treaty on avoidance of double taxation, this certificate shall also be provided in Hungarian or translated into Hungarian by a professional translator.

If the shareholder would like to receive the dividend with preferred taxation but fails to submit the required documents within the deadline, until 2 June 2025 the shareholder may request in writing from the issuer to withhold the dividend until the arrival of the documents.

If a foreign domiciled individual shareholder has the documents specified in Annex 7 to the Act on Personal Income Tax and there is an inter-state treaty on avoidance of double taxation based on which a preferential tax rate can be used, but the shareholder fails to submit the documents to KELER Ltd. (or to request to withhold the dividend until the arrival of the documents) by 2 June 2025 and therefore receives dividend after deduction 15% income tax, they may apply to the Significant Taxpayers' Office of the National Tax and Customs Administration ("NAV") of Hungary and claim back the difference between the 15% and the preferential tax rate. The tax authority shall remit the amount of such tax difference to the payment account specified by the foreign domiciled individual shareholder (Section 4 of Annex 7 to the Act on Personal Income Tax).

For legal entity shareholders having foreign domicile the dividend is payable only if its name and registered seat are provided via the account keeper and it can be unequivocally established that the shareholder is a legal entity having foreign domicile. In this case the dividend will be paid without any tax deduction.

For entities represented by a nominee, as a general rule 15% tax will be deducted from the dividend. If the account keeper of the nominee specifies in the course of the recording process the number of shares held by individual shareholders and the number of shares held by legal entities (not private individuals) from the total number of shares represented by the nominee, then the dividends will be paid after applying the relevant tax rate. In case of legal entity shareholders, no tax will be deducted from the payable dividends. In case of private individual shareholders, personal income tax of 15% will be deducted from the payable dividends.

The nominee is obliged to make a statement and provide detailed data from private individuals (pursuant to Section 8 of Annex 7 to the Act on Personal Income Tax) to KELER Ltd. acting as agent on behalf of Shopper Park Plus Plc. until the deadline specified in the Act.

If the shares represented by the nominee are owned by foreign domiciled individual shareholders who intend to receive their dividends through the application of a preferred tax rate, then those shareholders should be recorded separately in the course of the recording process and the provisions detailed above in the paragraph starting with "For private individuals having foreign domicile" shall apply for them.

If the share represented by the nominee is owned by a domestic private shareholder, the details of the private shareholder (name (surname, first name), date of birth, tax identification number, address) must be provided, indicating the ownership of the domestic private shareholder. Without the details of the resident shareholder, the dividend payment cannot be made.

In case of shares being held on long term investment account (in Hungarian: “Tartós Befektetési Számla”)

In case of shares held by domestic and foreign individuals on long term investment account, **no tax will be deducted from the dividends** (pursuant to Section 67/B (6) c) to the Act on Personal Income Tax) if the dividend is transferred to the cash account linked to long term investment account. Simultaneously with claiming the dividend, account keepers are required to indicate to KELER Ltd., acting as agent in the dividend payment on behalf of Shopper Park Plus Plc., that shares are held on long term investment account, and the dividend to be paid will be registered in deposit, otherwise the dividends will be paid after deducting a personal income tax of 15%.

Issuing the tax certificate

On behalf of Shopper Park Plus Plc., KELER Ltd. will issue a certificate on the dividends paid on the shares and the taxes deducted until 31 December 2025. This will be delivered to the shareholders by **31 January 2026** at the latest. The dividend paid after 31 December 2025 will be certified by Shopper Park Plus Plc. and sent to the shareholders concerned. The tax certificate will show the dividends paid and the taxes deducted in both euros and forints at the MNB exchange rate applicable on the date of the dividend payment initiated by the Company (pursuant to Section 9 (2) (b) of the Personal Income Tax Act). On this basis, if the dividend paid to the shareholder in euros has been converted by the account-keeping bank, the HUF amount of the net dividend received on the shareholder's account and the HUF amount shown on the tax certificate may differ. The HUF amount shown on the tax certificate must be included in the annual tax return of individuals.

Budapest, 23 May 2025