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Announcement of

PANNERGY PLC. (PANNERGY NYILVÁNOSAN MŰKÖDŐ RÉSZVÉNYTÁRSASÁG)

on the order of payment of dividends for FY2025

CAPS COAF: HU20260824023284

PannErgy Plc. (hereinafter: "**Company**") informs Shareholders that its Annual General Meeting—held on 30 April 2025—closing the 2025 business year decided on dividend payment for the 2025 business year by General Meeting Resolution No. 3/2026 (IV. 30.) as follows:

Pursuant to Articles 56.3 and 58 of the Company's Articles of Association, from the reporting year's profit after taxes and the positive retained earnings balance from previous periods' profitable operations a total of HUF 1,850 million shall be paid in dividends to shareholders entitled to receive dividends.

Pursuant to the Company's Articles of Association, dividends on 2,593,365 treasury shares held directly or indirectly by PannErgy Plc. may not be taken into account. Number of shares on which dividends may be paid: 13,406,635 shares

The dividend determined shall be paid in two instalments:

(i) Part 1: A dividend instalment of HUF 850 million
Start date for payment of the first dividend instalment (E-Day 1): 15 October 2026
Final amount of the first gross dividend instalment per share: HUF 63.40

(ii) Part 2: A dividend instalment of HUF 1,000 million
Start date for payment of the second dividend instalment (E-Day 2): 8 March 2027
Final amount of the second gross dividend instalment per share: HUF 74.59

Record date of shareholder verification for dividend payment (for both instalments): 30 September 2026

Conditions of dividend payment

Shareholders entitled to receive the dividend are those who hold shares **as at the record date of shareholder verification for dividend payment, i.e. on 30 September 2026**.

The last trading day on which it is still possible on the Budapest Stock Exchange (BSE) to trade PannErgy Plc.'s ordinary shares representing the right to receive dividends for 2025 is **28 September 2026**.

The Company does not engage an agent for dividend payments; the payment of dividends and any instalments thereof are handled by the Company, and the Company transfers the amount of the dividends (or instalments) directly to the shareholders based on the information provided by the shareholders.

PannErgy Nyrt.
H-1117 Budapest, Budafoki út 56. A lh. IV. em.
Hungary
South Buda Business Park
Cégjegyzékszám / Registered number: 01-10-041618
Telefon: +36 1 323 2383; Fax: +36 1 323 2373

Adószám / VAT reg. number: 10558377-2-43
EU adóigazgatási szám / EU VAT reg. number: HU10558377
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Dividends may be paid to shareholders who:

- have had the information required for their registration in the share register provided to KELER Central Securities Depository Private Limited Liability Company (hereinafter: "KELER Zrt.") by the shareholder's securities account custodian, and

- the shareholder or the shareholder's securities account manager has provided the Company with the data required for the payment of dividends in the manner and form required by the Company, by means of a private document having full probative force (hereinafter: **"Data Disclosure"**).

To fulfill the Data Disclosure, sample shareholder declarations recommended by the Company are available at

To pay the first instalment:
https://pannergy.com/wp-content/uploads/2026/07/20260722_PannErgy_Reszvenyes_Nyilatkozat_2025_RVD_fin-1_en.pdf

To pay the second instalment:
https://pannergy.com/wp-content/uploads/2026/07/20260722_PannErgy_Reszvenyes_Nyilatkozat_2025_RVD_fin-2_en.pdf

The information required for the payment of dividends and to be provided to the Company as part of the Data Disclosure:

For domestic natural person shareholders:
- number of shares held on the record date of shareholder verification
- personal details: name (last name, first name), name at birth, place and date of birth, mother's name, address
- tax identification number
- bank account number

For foreign natural person shareholders:
- number of shares held on the record date of shareholder verification
- personal details: name (last name, first name), name at birth, place and date of birth, mother's name, address
- tax identification number or, if not available, passport number
- country code for citizenship, in accordance with the ISO standard
- bank account number

For legal entity shareholders:
- number of shares held on the record date of shareholder verification
- company name, registered office, tax residency
- tax ID for domestic tax residents
- bank account number

No public charges will be deducted from dividends paid to legal persons.

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For shareholder nominees: name, registered office, tax residency (and tax number for domestic tax residents) of nominees, along with a statement on the number and composition of shares administered by them, i.e. the ratio of legal and natural persons represented by them. Shareholder nominees should note that once they made such statement, the Company makes payments to both legal and private persons, subject to statutory tax deductions. Given that there are differences between the taxation of legal persons and that of natural persons as well as the rate and declaration thereof, we are unable to change the above ratio once payment is made, and dividends will be accounted for based on shareholder verification. Shareholder nominees shall be liable for any damage resulting from any data provided erroneously.

Shareholders may claim dividends for 2025 for a period of 5 years from the start date of dividend payment; the right to claim such dividends will be time-barred after the lapse of such 5-year period.

PannErgy Plc. is not subject to any interest payment obligation in the event of a dividend payment made after the start date of the dividend payment (15 October 2026 for the first instalment, and 8 March 2027 for the second instalment).

How are dividends paid?

The dividend payable is determined on the basis of information provided by shareholders for the purposes of calculating such dividend. The dividend payable and the tax deductible per each shareholder are determined by the Company on the basis of the applicable tax laws and the data submitted by the shareholders. Where incomplete data is submitted, the dividend will be paid only after the missing data are provided.

When making payments to **domestic and foreign natural persons**, a personal income tax of 15% shall be deducted pursuant to Sections 8(1) and 66 of Act CXVII of 1995 on Personal Income Tax (PIT Act). Pursuant to Section 5(3) of Act LII of 2018 on Social Contribution Tax, the payment is not subject to social contribution tax.

Payments to (both domestic and foreign) **legal persons** is made without any tax deduction.

The Company assumes no liability for any delay resulting from incomplete or late reporting by shareholders.

Dividends on shares held on a **Permanent Investment Account** by domestic and foreign resident natural persons, are paid without tax deduction (Section 67/B(6)(c) and Annex 7 to the PIT Act). When submitting a dividend claim, the share or securities account manager is required to provide the Company with information indicating whether the shares are registered in a Permanent Investment Account. If the shareholder fails to do so, the dividend shall be paid subject to deduction of a 15% personal income tax.

(6) A credit institution or investment firm that qualifies as a payer under this Act and the Act on the Rules of Taxation shall
*a) ** provide certification to the natural person on income from long-term investments, the date of first payment (or, in the case of contract renewal, the date deemed to be the payment date), as well as the date of termination or interruption of the lock-in period by 31 January of the year following the tax year in which the income was generated,

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*b) ** provide information to the National Tax and Customs Administration regarding the content of the certificate, including the private person's name and tax identification number, *
*c) ** notify the issuer prior to the dividend payment that no tax liability arises in connection with the income concerned in the case of securities recorded in the investment register entitling the holder to receive dividends.

If a shareholder wishes to receive dividends at a preferential tax deduction rate under agreements governing the avoidance of double taxation, the documents specified in Annex 7 to the PIT Act are to be submitted to the Company no later than the start date of payment of the relevant dividend instalment, specifically, by **15 October 2026** for the first instalment and by **8 March 2027** for the second instalment. Shareholders and securities account managers should note that certificates of tax residence for the tax year issued in foreign languages are only accepted in the form of professional or certified translation. If a double taxation convention requires a statement from the beneficial owner as well, such instrument is also accepted only in the form of professional or certified translation. The statement on beneficial ownership may be made in Hungarian as well. If neither the certificate of tax residence nor a notification regarding its subsequent submission is received by the Company prior to the start date of payment of the given dividend instalment—**15 October 2026** for the first instalment and **8 March 2027** for the second instalment—, the dividend shall be paid after the deduction of 15% personal income tax in the case of foreign private persons. Shareholders may claim repayment of the difference between the 15% and the reduced tax rate pursuant to Section 4 of Annex 7 to the PIT Act, on the basis of a certificate issued by PannErgy Plc.

Data reporting obligations of shareholders and securities account managers

Securities account providers shall disclose the shareholders' data to KELER Ltd. upon shareholder verification according to the procedure announced by KELER Ltd. If the securities account provider fails to identify or identifies its shareholder clients, or does incorrectly, during the ownership reconciliation process, the securities account operators may submit the missing or corrected data to KELER Zrt. retroactively during the dividend payment period Dividends payable on the basis of subsequently reported information will be disbursed during the month following the one when the deficiencies were remedied. PannErgy Plc. and KELER Ltd. acting on the Company's behalf for the purposes of shareholder verification are not liable for any delay resulting from the submission of incomplete or incorrect data by securities account managers or from the fact that the processing of such data is time-consuming.

Dividends due on common shares will be paid, based on the information provided in the Data Disclosure, by bank transfer to the bank account specified in the Notice. Our Company cannot accept liability for any delays or potential damages resulting from incorrect information provided in the Notice or the failure to provide a payment reference number.

Shareholders shall submit the Data Disclosure to the Company (by email or by post) by the start date of payment of each dividend instalment (**15 October 2026 for the first instalment and 8 March 2027 for the second instalment**).

The Company shall transfer the second instalment of the dividend to the bank account number provided by the shareholder only if the shareholder repeatedly submits the Data Disclosure after 1

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March 2027, regardless of whether the shareholder has already provided the information necessary for the bank transfer of the first instalment.

Issue of a tax certificate

The Company shall issue a certificate regarding the dividends paid on the shares and the taxes deducted and shall send it to the shareholders **by no later than 31 January** of the year following the dividend payment, in accordance with the contact information provided in the most recent Data Disclosure.

Data Processing

Personal data is processed in accordance with the provisions of the privacy policy published on the Company's website:
www.pannergy.com/wp-content/uploads/2026/07/20260715_PE_adatkezelesi_tajekoztato_osztalek_fin-en.pdf

Should you have further questions about the dividend payment, please contact the investor relations representative of PannErgy Plc. at pannergy@pannergy.com; +36 1 323–2383

Budapest, 24 August 2026

PannErgy Plc

This announcement is published in Hungarian and English languages. In case of any contradiction between these two versions, the Hungarian version shall prevail.

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