

EXTRAORDINARY INFORMATION

eSense Human Resources Szolgáltató Nyilvánosan Működő Részvénytársaság (registered seat: 1138 Budapest, Madarász Viktor utca 47–49., company registration number: 01-10-045747, hereinafter the “**Company**”), in compliance with its disclosure obligations set forth in Act CXX of 2001 on the Capital Market (“**Capital Market Act**”) and PM Decree No. 24/2008. (VIII.15.), hereby informs its esteemed Investors of the following:

Pursuant to Resolution No. 6/2026. (IV.29.) of the Annual General Meeting held on 29 April 2026, the General Meeting resolved that, from the profit generated in the financial year 2025 the Company shall pay a dividend of HUF 600,000,000 (six hundred million Hungarian forints), which corresponds to HUF 60 (sixty Hungarian forints) per share. In accordance with point XI.4 of the Company’s Articles of Association, the General Meeting further resolved that shareholders entitled to receive dividends shall be those who hold shares **on the record date, i.e. the 10th working day following the date of the General Meeting, which falls on 14 May 2026 (“Record Date”)**. Following the Record Date, the Company is obliged to pay the dividend by 31 August 2026 at the latest.

Information on the payment procedure of the dividend for the year 2025:

Start Date of Dividend Payment: June 19, 2026. (planned)

Dividends shall be payable to shareholders who held the shares on the Record Date.

In connection with the dividend payment, the Company will request shareholder identification and payment instructions for the Record Date from KELER Central Securities Depository Ltd. (hereinafter “**KELER Ltd.**”).

The Company shall execute the dividend payments through the securities account managers of the shareholders, based on the shareholder identification and payment instruction prepared for the Record Date.

We kindly draw our shareholders’ attention to the fact that, pursuant to the Articles of Association, dividend payment is subject to the following conditions:

1. the shareholder’s ownership of shares on the Record Date must be verified by a certificate of ownership (in the present case, the shareholder identification requested for the Record Date);
2. the shareholder’s ownership of shares does not violate any applicable legal provisions.

Call for Data Verification

We also kindly draw our shareholders’ attention to the importance of verifying with their securities account manager, no later than **May 12, 2026**, that all data required for the dividend payment and tax administration are accurate and complete. In the absence of such data or in case of incorrect information, the account manager may refuse or suspend the crediting of the dividend to the client account or payment account linked to the shareholder’s securities account.

Data required for dividend payment and taxation purposes

- In the case of Hungarian private individuals, the following data are required: name, permanent address, tax identification number, and date of birth.
- In the case of foreign private individuals, the following data are required: surname, given name, place and date of birth, permanent address in the country of tax residence, place of residence in Hungary (if any), tax identification number (or, if unavailable, the identification number issued by the country of tax residence).
- In the case of legal entities, the following data are required: company name, registered seat, tax number (in the case of investment funds, instead of a tax number, the registration number issued by the Central Bank of Hungary (MNB) or its legal predecessor is mandatory).

Calculation and Payment of Dividend

The Company calculates and pays the net dividend to its shareholders in accordance with the applicable legal provisions. If a shareholder disputes the credited amount (e.g., in case of unrecognized tax exemption), the shareholder shall notify the Company in writing, with justification, within 10 days from the date of the dividend credit to the securities account.

In the case of **private individual shareholders**, dividend income paid in respect of the financial year 2025 shall be subject to 15% personal income tax, unless the shares are held on a Long-Term Investment Account (TBSZ), as confirmed by the information available to the Company.

In the case of **non-resident private individual shareholders**, if the shareholder wishes to receive the dividend with the application of a reduced tax rate under the relevant double taxation treaty, the documents specified in Annex 7 of Act CXVII of 1995 on Personal Income Tax (hereinafter: "Personal Income Tax Act") must be submitted to the Company (H-1138 Budapest, Madarász Viktor utca 47–49.) no later than the business day preceding the dividend payment start date specified above. We kindly draw the attention of securities account managers to the fact that, for the purpose of verifying tax residency, a copy of the official certificate issued by the foreign tax authority together with a certified Hungarian translation shall be deemed sufficient. Accordingly, for the 2025 tax year, such translated certificates can be accepted as proof of tax residency. If, under the applicable double taxation treaty, a beneficial ownership declaration is also required, the Company will only accept it in the form of an official document with certified Hungarian translation. Naturally, the beneficial ownership declaration may also be made directly in Hungarian. If neither the certificate of tax residency nor any notice regarding its later submission is received by the Company by the business day preceding the dividend payment start date specified above, the dividend shall be paid subject to a 15% personal income tax withholding. If a non-resident shareholder possesses the documents detailed in Annex 7 of the Personal Income Tax Act, and a double taxation treaty between the countries is in place providing for a reduced tax rate, but the shareholder fails to submit such documents to the Company by the business day preceding the dividend payment start date specified above, resulting in the dividend being paid with a 15% personal income tax deduction, the shareholder may reclaim the difference between the 15% rate and the preferential treaty rate from the Priority Taxpayers Directorate of the Hungarian Tax Authority (NAV), based on a certificate issued by the Company, in accordance with point 4 of Annex 7 of the Personal Income Tax Act.

In the case of **shares held on a Long-Term Investment Account (TBSZ)**, dividends paid to both Hungarian resident and non-resident private individuals **shall be exempt from withholding tax** (Section 67/B (6) c) of the Personal Income Tax Act and Annex 7 of the same Act). Information on shares registered on a Long-Term Investment Account is included in the shareholder identification and payment instruction prepared by KELER. If any shareholder notices that personal income tax has been withheld despite their shares being held on a Long-Term Investment Account, they are obliged to report this to the Company via the designated contact channels, within 10 days from the date the dividend was credited.

In the case of **legal entity shareholders**, the Company transfers the dividend amount to the account number indicated in the shareholder identification and payment instruction prepared by KELER, based on the required data (i.e. company name, registered seat, and tax number for Hungarian resident legal entities; company name and registered seat for non-resident legal entities). **Dividends paid to legal entity shareholders are not subject to withholding tax.**

In the case of nominee shareholders, dividend payments shall be made in accordance with the provisions of the Capital Market Act and based on the shareholder identification and payment instruction prepared by KELER. As a general rule, dividend income paid to nominee shareholders is subject to a 15% personal income tax withholding. However, if the nominee's securities account manager indicates in the shareholder identification how many of the shares represented by the nominee are held by legal entity shareholders (non-individuals) and how many are held by private individual shareholders, the dividend shall be paid by applying the relevant tax rate to each shareholder category. No tax shall be withheld on dividends paid on shares held by legal entity shareholders. Dividends paid on shares held by private individual shareholders are subject to a 15% personal income tax withholding. If the shares represented by the nominee are held by a foreign private individual shareholder who wishes to apply a reduced



withholding tax rate, the shares must be reported separately in the shareholder identification, and the procedure described in the paragraph beginning with “Non-resident private individual shareholders” shall apply. If the shares represented by the nominee are held by a Hungarian resident private individual shareholder, the following data must be provided: full name (surname and given name), date of birth, tax identification number, and permanent address, together with the indication that the beneficial owner qualifies as a Hungarian resident private individual shareholder. If the nominee fails to provide the required data of the underlying beneficial owner qualifying as a Hungarian resident private individual shareholder, the dividend payment cannot be executed.

Issuance of tax certificates

Tax certificates regarding the amount of dividend paid and the personal income tax withheld will be sent to shareholders no later than 31 January 2027, either by post or, at the Company's discretion, in a format bearing a qualified electronic signature to those dividend recipients whose e-mail address is available to the Company.

Statute of limitations on claims

Dividends for the year 2025 may be claimed within 5 years from the date of the general meeting resolution establishing the dividend payment, i.e. until April 29, 2031. After this date, the right to claim dividends shall lapse. The Company will process incoming supplementary dividend claims within one month from receipt. The dividend may be claimed from the Company from 31 August 2026 until the expiry of the statute of limitations. (Contact: Nyeste Irina, phone number: 06-30-920-1798. Postal address: H-1138 Budapest, Madarász Viktor utca 47–49.)

Budapest, 8 May 2026

eSense Nyrt.