

EXTRAORDINARY INFORMATION

Budapest, 14 April 2026

INFORMATION FROM THE BOARD OF DIRECTORS ON THE COMPANY'S LONG-TERM DIVIDEND POLICY

PannErgy Plc. ("PannErgy") hereby informs capital market participants that the Board of Directors of PannErgy has today decided on the establishment of a long-term dividend policy, the content thereof and its presentation to the public.

Dividend policy

1. The Board of Directors ("**Board of Directors**") of PannErgy Plc. (the "**Company**") has resolved to submit a dividend payment proposal to the Company's General Meeting (the "**General Meeting**") in each fiscal year that will lead to the highest possible and most attractive dividend income for shareholders. The dividend policy of the Company, as adopted by the Board of Directors (the "**Dividend Policy**"), aims to provide a predictable and sustainable dividend payment that creates value for shareholders, while being consistent with sound corporate operations and prudent financial management.
2. The proposal for the dividend is formulated by the Board of Directors in accordance with the applicable legislation, official guidelines and the provisions of the Company's Articles of Association. In developing its proposal on the level of dividends to be distributed, the objective of the Board of Directors was to allocate among shareholders the excess liquidity over the financially available cash resources required for safe operations and the achievement of strategic objectives. In view of the above, in drawing up the proposal for the dividend amount, the Company's profitability, capital and liquidity position, the degree of organic indebtedness, the current market and economic environment, the regulatory environment and other circumstances deemed relevant is taken into account every year. When formulating its dividend proposal, the Company's Board of Directors also takes into account investment opportunities and the ability to finance its needs.
3. In determining the proposed dividend, the assets that may be distributed as dividends can take into account the Company's profit after tax for the current (last closed financial year) and the free reserves for retained earnings up to an amount equal to 50% of the Company's consolidated EBITDA under EU IFRS for the current (last closed financial year), subject to the legal limits on equity and other dividend payments.
4. Given the foregoing, the General Meeting shall decide on the amount of the dividend and the timing and method of payment on the basis of a proposal from the Board of Directors. The detailed rules for deciding on the dividend are set out in the Company's Articles of Association and the applicable legislation.

5. The Company will only pay dividends at a level that does not jeopardise the Company's capital position and liquidity. If necessary, or if it deems it appropriate, the Board of Directors may propose the payment of a dividend that is lower than the level decided by the General Meeting, or the postponement of the payment of such dividend, in order to ensure the safe operation of the Company.
6. The Dividend Policy will be reviewed by the Board of Directors as necessary and may be amended or withdrawn at any time without justification or prior notice. The Company will ensure appropriate communication to shareholders and investors in accordance with the applicable laws and disclosure rules, ensuring transparency and up-to-date information to market participants.
7. The Dividend Policy provides a framework for the Board of Directors to determine the proposed dividend rate, but does not constitute any commitment, promise or representation by the Company in relation to which any shareholder or person may assert any right or claim against the Company. The publication of the Dividend Policy does not constitute or create any obligation for the Company to pay dividends or make payments under any other titles.

PannErgy Nyrt. / 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.