Hungary	RSUs
When will I be taxed in relation to my plan benefits?	**Grant**: No income tax. No social security. **Vesting**: Income tax and social security. **Transfer to participant**: No income tax. No social security. **Sale by participant**: Income tax on increase in value since vesting, plus social contribution tax (if applicable). **Note**: the type of social security tax (social security contributions or social contribution tax) payable in respect of equity incentive income, will depend on the employment structure and the nature of the plan.
What is the maximum rate of income tax payable in relation to my plan benefits?	15% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	A flat tax of 15% is levied on most income.
Will my employer withhold income tax in relation to my plan benefits?	Employer withholding will apply if there is a recharge or if the local employer is involved in the grant of the awards or the delivery of any payments.
Are my plan benefits subject to social security contributions?	If there is a recharge or if the local employer is involved in the grant of the awards or the delivery of any payments, employer and employee social security will be payable and the employer must withhold the employee contribution. If there is no recharge or no local employer involvement in the grant of the awards or the delivery of any payments, social security is not payable. The employee will be responsible for paying social contribution tax on the foreign sourced income (with no withholding).
Employee social security	The type of social security tax (social security contributions or employee social contribution tax) payable by an employee in respect of equity incentive income, will depend on the employment structure and the nature of the plan. As a general rule, foreign sourced income (where an employee receives shares directly from a non-Hungarian entity) will be subject to employee social contribution tax, payable by the employee with no employer withholding. If the non-Hungarian entity recharges the costs of the shares to the Hungarian entity, the shares will be subject to employment income tax and employer social contribution tax, and employee social security contributions will be payable (and withheld by the

Hungary	RSUs
	employer) instead of employee social contribution tax. The actual tax treatment will depend on the wording of the recharge agreement. Local counsel suggests discussing this with the local tax authority and obtaining written confirmation regarding the applicable tax treatment. Employee social contribution tax is also payable on investment income (including capital gains and dividends). **Employee social security (max rate)**: **Social security contributions**: • **Rate**: 18.5% (covers pension, health insurance and unemployment). The employee social security contributions are withheld by the employer. • **Cap**: no cap. **Employee social contribution tax**: • **Rate**: 13% • **Cap**: the social contribution tax, payable on investment income for an employee, is payable until the individual's income (including the value of the relevant award) exceeds 24 times the statutory monthly minimum wage, which is HUF290,800 per month in 2025.
What is the maximum rate of capital gains tax?	15% (income tax) In addition, employee social contribution tax is payable on the proceeds of the sale of shares, unless the annual cap has been reached (see 'Employee social security').
What is the maximum tax rate payable on dividends?	15% (income tax) In addition, social contribution tax is payable by the employee (and not the employer) on dividend income, unless the annual cap has been reached (see the explanation in the 'Employee social security' row above). If the shares were listed on a stock exchange in an EEA member state which is considered as regulated in the Act on the Capital Market, social contribution tax would not be payable if the dividends were treated as dividends (including interim dividends) under applicable legislation in the EEA member state

Hungary	RSUs
Do I have to report any income in relation to the plan to my local tax authority?	The employee must file an annual return. There is no specific filing in relation to equity related incentives. **Report name**: Annual Tax Return. Capital gains and dividends are reported on the same return. The return can be filed online. The tax return can be downloaded from the website here. **Tax period**: 1 January to 31 December. **Reporting deadline**: the tax return is due to be filed by 20 May in the following tax year but taxpayers can request an extension, up to 20 November, from the tax authorities. **Payment of tax**: taxpayers who have received income that is not subject to withholding, must generally make quarterly tax advance payments (for employment income) by the 12th day of the month following the end of the quarter. Income from capital gains and dividends should be reported in the annual tax return and any tax due paid when the tax return is filed.

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes; retention and holding periods; restrictions on the shares; clawback terms and periods; and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of 26 November 2025. Changes in legislation or practice after this date may affect the tax treatment.