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Registered by the Capital Court of Registration  
Company Registration Number: 01-09-071057

## INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

To the Shareholders of Magyar Telekom Plc.

We have conducted a limited assurance engagement on the Consolidated Sustainability Statement included in section Consolidated business/management report of Magyar Telekom Plc. and its subsidiaries (hereafter the "Group") as at December 31, 2025 and for the period from January 1, 2025 to December 31, 2025 (the "Consolidated Sustainability Statement"), included in the digital files 529900CA1YDA41X76751-2025-12-31-1-en.zip<sup>1</sup>.

### Identification of Applicable Criteria

The Consolidated Sustainability Statement was prepared by the Management of the Group in order to satisfy the requirements of Chapter VI/C of the Hungarian Act C of 2000 on Accounting (the „Accounting Act”) implementing 29(a) of the EU Directive 2013/34/EU, including:

- Compliance with the European Sustainability Reporting Standards introduced by Commission Delegated Regulation (EU) of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council (“ESRS”), including that the double materiality assessment process carried out by the Company to identify the information reported in the Sustainability Statement (the “Process”) is in accordance with the description set out in note “ESRS 2 IRO 1 - Description of the process to identify and assess material impacts, risks and opportunities”; and
- Compliance of the disclosures in “Disclosures pursuant to Article 8 of Regulation 2020/852 (Taxonomy Regulation)” of the Consolidated Sustainability Statement with Article 8 of EU Regulation 2020/852 (the “Taxonomy Regulation”),

hereinafter collectively referred to as the "Criteria".

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<sup>1</sup> Digital identification of filename.zip digital file with SHA 256 HASH algorithm:  
FADB4CFEB17BB90D9BA071B0BC21BFBC8A66CCD0302A47AF55C0ADF8A853A88E

## **Inherent Limitations in Preparing the Consolidated Sustainability Statement**

The criteria, nature of the Consolidated Sustainability Statement, and absence of long-standing established authoritative guidance, standard applications and reporting practices allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact the comparability of sustainability matters reported by different organizations and from year to year within an organization as methodologies evolve.

In reporting forward looking information in accordance with ESRS, management of the Group is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. Actual outcome is likely to be different since anticipated events frequently do not occur as expected.

In determining the disclosures in the Consolidated Sustainability Statement, management of the Group interprets undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

## **Responsibility of the Management of the Group and Those Charged with Governance**

Management of the Group is responsible for designing and implementing a process to identify the information reported in the Consolidated Sustainability Statement in accordance with the relevant Criteria, including compliance with Accounting Act, the ESRS and the Taxonomy Regulation, including the application of double materiality the relevant mandatory disclosures (ESRS IRO-1). This responsibility includes:

- an understanding of the circumstances that determine the Group's activities and business relationships and the identification of stakeholders and their needs as intended users of sustainability information;
- identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- making assumptions that are reasonable in the circumstances.

Management of the Group is further responsible for the preparation of the Consolidated Sustainability Statement, in accordance with Chapter VI/C of the Accounting Act implementing 29(a) of the EU Directive 2013/34/EU, including:

- compliance with the ESRS;
- preparing the disclosures in “Disclosures pursuant to Article 8 of Regulation 2020/852 (Taxonomy Regulation)” of the Consolidated Sustainability Statement, in compliance with Article 8 of EU Regulation 2020/852 (the “Taxonomy Regulation”);
- designing, implementing and maintaining such internal controls that management determines are necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Group's sustainability reporting process.

## **Auditor's Responsibility in relation to the limited assurance engagement**

It is our responsibility to design and execute limited assurance engagement in order to obtain limited assurance that the Consolidated Sustainability Statement is free from material misstatements due to fraud or error and to reach a conclusion that provides limited assurance. Misstatements can arise from fraud or error, and they are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Sustainability Statement.

We conducted our limited assurance engagement in accordance with the Hungarian National Standards on *Assurance Engagements (Revised) Other than Audits or Reviews of Historical Financial Information* (the „ISAE 3000 (Revised)”) and we exercised professional judgment and maintained professional scepticism throughout the audit.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities in respect of the Consolidated Sustainability Statement, in relation to the Process, include:

- an understanding of the Group's process for identifying the information to be included in the Consolidated Sustainability Statement, but not for the purpose of providing conclusion about the effectiveness of the Process, including the outcome of the Process;
- consideration of whether the identified information complies with the applicable disclosure requirements of the ESRS; and
- designing and performing procedures to evaluate whether the Process is consistent with the Group's description of its Process, as disclosed in note ESRS 2 IRO-1 of Consolidated Sustainability Statement.

Our other responsibilities in respect of the Consolidated Sustainability Statement include:

- Obtaining an understanding of the Group's control environment, processes and information systems relevant to the preparation of the Consolidated Sustainability Statement but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;
- Identifying disclosures where material misstatements are likely to arise, whether due to fraud or error.
- Designing and performing procedures responsive to disclosures in the Consolidated Sustainability Statement where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## **Our Independence and Quality Management**

We are independent of the Group and we complied with the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior as laid down in the relevant effective Hungarian regulations and the “Rules of conduct (ethical rules) of the auditor profession and the disciplinary process” of the Chamber of Hungarian Auditors, and the Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the IESBA Code), as applicable to assurance engagements of public interest entities, and we have fulfilled our other ethical responsibilities in accordance with the same ethical requirements.

We applied the 1. Hungarian national quality management standard titled ‘Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements’ which is fully consistent in all respects with the International Quality Management Standard (ISQM 1) of the International Auditing and Assurance Standards Board (IAASB), and accordingly, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Summary of Work Performed**

A limited assurance engagement involves performing procedures to obtain evidence about the Consolidated Sustainability Statement. The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error. The procedures performed include interviews, observation of the processes carried out, verification of documents, assessment of the adequacy of quantification methods and established reporting policies, analytical procedures, and reconciliation with underlying records.

In conducting our limited assurance engagement, with respect to the Process, we:

- Obtained an understanding of the Process by:
  - performing interviews with management, key employees of the Group,
  - reviewing the internal documentation of the Process in order to understand the sources of information used by management
  - evaluated whether the evidence obtained from our procedures about the Process implemented by the Group was consistent with the description of the Process set out in note ESRS 2 IRO-1.

In conducting our limited assurance engagement, with respect to the Consolidated Sustainability Statement, we:

- Through interviews, obtained understanding of the Group's reporting processes, including consolidation processes, relevant to the preparation of the Consolidated Sustainability Statement by understanding the Group's control environment, processes and information systems relevant for the preparation of the Consolidated Sustainability Statement, but we have not evaluated the design of each control activity, obtained evidence of their implementation, and have not tested them their operational efficiency;
- Evaluated whether the material information identified during the Process is included in the Consolidated Sustainability Statement; their compliance;
- Evaluated whether the structure and the presentation of the Sustainability Statement is in accordance with the ESRS;
- Performed inquiries of relevant personnel and analytical procedures on selected disclosures in the Sustainability Statement;
- Performed substantive procedures for selected information from the Consolidated Sustainability Statement;
- Verified consistency with the Group's consolidated financial statements for the record date of December 31, 2025;
- Obtained evidence on the methods for developing material estimates and forward-looking information and on how these methods were applied;

- Obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement and assessed whether the disclosures comply with the requirements of the Taxonomy Regulation.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### **Limited Assurance Conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Consolidated Sustainability Statement prepared as of and for the year ended at December 31, 2025 is not prepared, in all material respects, in accordance with the relevant Criteria.

### **Other Matter**

The Accounting Act Section 134/L requires that we provide a limited assurance conclusion on the compliance with the requirement to mark-up the disclosures in the Consolidated Sustainability Statement prepared in the electronic reporting format (XHTML) as defined in the Commission Delegated Regulation (EU) 2019/815 (the ESEF Regulation) according to the relevant ESEF taxonomy, including the disclosures required by Article 8 of the Taxonomy Regulation. Given that the ESEF taxonomy for sustainability statements has not yet been adopted, the Company – as presented in Section ESRS 2 – General disclosures of the Consolidated Sustainability Statement – has not been able to complete the mark-up of disclosures, and therefore we are unable to form a conclusion in this regard.

March 12, 2026

Bodor Kornél  
on behalf of Deloitte Auditing and Consulting Ltd.  
and as a statutory registered auditor

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