



REPORT OF THE AUDIT COMMITTEE

of Graphisoft Park SE Ingatlanfejlesztő Európai Részvénytársaság
(Graphisoft Park SE Real Estate Development European Company Limited by Shares)
(1031 Budapest, Záhony utca 7., Reg.No.: 01-20-000002, hereinafter: „Company”)
to the General Meeting and Board of Directors of the Company

The Audit Committee of Graphisoft Park SE has evaluated the Company's business activities for the year 2025 and submits the following report for approval based on this evaluation.

1. The Audit Committee of Graphisoft Park SE, and its members, maintained regular contact with the Company's executives; the activities of the Company and its subsidiaries, especially the significant business events of Graphisoft Park SE were continuously monitored by the Audit Committee, and these were presented appropriately in the Company's reports and publications. The Company's management kept the Audit Committee and its members continuously informed about the development of the Company's economic activities and results.
2. The Audit Committee continuously monitored and examined the independence of the auditor; it also monitored the Company's internal control and risk management systems, as well as the effectiveness of internal controls influencing the financial and sustainability reporting. The Audit Committee did not find it necessary to issue any recommendations.
3. The Audit Committee reviewed the report prepared by the Board of Directors for presentation to the General Meeting, regarding the management of the Board of Directors, the financial position of the Company, and its business policy (business report). The Audit Committee concludes that the report contains actually accurate information. The report does not omit any fact or circumstance known to the Audit Committee, which would be significant from the perspective of the owner's decision.

Based on these findings, the Audit Committee recommends that the Board of Directors present the report to the General Meeting and recommends that the General Meeting accept the report.

4. The Audit Committee reviewed the Annual Report of 2025 prepared in accordance with IFRS (standalone) and the consolidated Annual Report prepared in accordance with IFRS presented by management and found that the data and conclusions contained therein are well-founded and true, thus the reports accurately reflect the results of the Company's financial performance in 2025, and the quantitative and qualitative changes in its equity.

Based on these findings, the Audit Committee recommends that the Board of Directors present the Annual Reports to the General Meeting and recommends that the General Meeting accept the Annual Reports.

5. The Audit Committee reviewed the statutory audit activities of the Company's auditor for the fiscal year 2025. The auditor issued an unqualified audit opinion on the individual and consolidated IFRS annual financial statements, stating that the financial statements provide a true and fair view of the Company's financial position, operations, and results. In the opinion of the Audit Committee, the audit provides adequate assurance.
6. The Audit Committee reviewed the Board of Directors' proposal regarding the use of the net profit. The Audit Committee concluded that there are no legal or accounting constraints on



the proposed dividend payment, that the Company's financial position allows for the payment of the dividend, and that the proposal complies with the provisions of Act CII of 2011 on regulated real estate investment companies.

7. The Audit Committee examined the Remuneration Report prepared by the Company. The Audit Committee found the Remuneration Report to be appropriate.

Based on the examination, the Audit Committee recommends that the Board of Directors present the report to the General Meeting and recommends that the General Meeting accept the report through a vote of opinion.

8. The term of office of the Company's auditor expires on 31 May 2026. The Audit Committee proposes to the General Meeting to extend the appointment of the Company's current auditor for an additional two-year period, from the date of the General Meeting until 31 May 2028. Background: In 2022, based on the recommendation of the Audit Committee, the Company conducted a tender for the selection of its auditor. Following the tender, the Audit Committee made a recommendation to the 2022 General Meeting, which was approved by the General Meeting, appointing Ernst & Young Könyvvizsgáló Kft. (1132 Budapest, Váci út 20., MKVK reg. no.: 001165) as the Company's auditor for the period from the date of the General Meeting until 31 May 2024. During 2023, Ernst & Young Könyvvizsgáló Kft. offered favorable terms for extensions for 2024 and 2025, and has now offered favorable terms for the 2026 and 2027 extensions as well.

For these reasons, the Audit Committee proposes the reappointment of Ernst & Young Könyvvizsgáló Kft. as the Company's auditor for the period from the date of the General Meeting until 31 May 2028. The Audit Committee recommends setting the auditor's remuneration as follows:

- for 2026: EUR 19,500 + VAT,
- for 2027: EUR 19,500 + VAT, adjusted by the euro HICP index as of 1 January 2027.

Within the Group, the General Meeting will vote only on the appointment of the auditor of Graphisoft Park SE Real Estate Development European Company; accordingly, the Audit Committee's proposal shows only the audit fee attributable to this Company. However, the comparison was carried out at the Group level.

9. In addition to the above, the Audit Committee is not aware of any matter or event related to the year 2025 that the General Meeting should be informed about or that would require a decision.
10. The Audit Committee concludes that it has fulfilled its duties outlined in section 3:27 of the current Civil Code, the CMA and point 19.1 of the Articles of Association during the year 2025.

Budapest, March 25, 2026.

Dr. János Kálmán
Chairman of the Audit Committee