



## REPORT

### of the Audit Committee

### of ALTEO Energiaszolgáltató Nyilvánosan Működő Részvénytársaság

### on the financial statements of the Company for 2025

The Audit Committee has been operating at the Company since September 6, 2010.

The members of the Audit Committee:

- **Dr. Ákos Székely**, Chair of the Audit Committee
- **Márton Oláh**
- **Péter Kaderják**

The Audit Committee performed its activity in 2025 in accordance with the provisions of Act V of 2013 on the Civil Code of Hungary, the Articles of Association of the Company and the Rules of Procedure of the Supervisory Board. The Audit Committee held five meetings in 2025, and resolutions were passed in writing on two occasions.

The Audit Committee establishes that in 2025 no non-audit services (as defined in Regulation (EU) No 537/2014 of the European Parliament and of the Council) were provided to the Company and its subsidiaries by Authentic Audit Korlátolt Felelősségű Társaság as the Company's auditor engaged to perform the audit of the annual financial statements of the Company or other companies belonging to the network of the auditor.

The Audit Committee reviewed the proposals underlying its resolution adopted at its meeting on April 02, 2026, and, taking into account the report of the Company's auditor, adopted a resolution by unanimous vote, to approve and adopt the Company's Individual Financial Statement prepared in accordance with the International Financial Reporting Standards (IFRS) (with a total comprehensive income of HUF 3,509,163 thousand and total assets of HUF 111,051,295 thousand), and the Business (Annual) Report for the 2025 financial year, the Report of the Board of Directors, the auditor's report and the Company's Consolidated Annual Report prepared in accordance with the International Financial Reporting Standards (IFRS) (with a total comprehensive loss of HUF 56,903 thousand and total assets of HUF 149,556,182 thousand) and Business (Annual) Report for the 2025 financial year, the report of the Board of Directors, the auditor's report and the Company's Consolidated Sustainability Report.

The Audit Committee declares that the statements are in compliance with the applicable legal requirements, and give a true and correct view of the Company's management, and therefore it proposes their acceptance by the General Meeting.

Budapest, April 2, 2026

Yours sincerely,

-----  
Dr. Ákos Székely  
Chair of the Audit Committee  
on behalf of the Audit Committee

*Disclaimer: All information contained within this article is for information purposes only, and shall not be considered an official translation of the official communication referred to herein. This document does not include the integral wording of the official communication referred to herein, the original Hungarian language version of it remains to be the solely legally binding material in the subject matter. For further information, please do not hesitate to contact us.*

**ALTEO Nyrt.** | H-1117 Budapest, Dombóvári út 25.

Telephone: +36 1 236 8050 | Email: [info@alteo.hu](mailto:info@alteo.hu)

[www.alteo.hu](http://www.alteo.hu)

Registered by: Budapest-Capital Regional Court as Court of Registration | Comp. reg. no. 01-10-045985