

Report of the Audit Committee of  
**AKKO Invest Public Limited Company**

(registered office: 1118 Budapest, Dayka Gábor utca 5., company registration number: 01-10-140179, hereinafter: “Company”)

The Audit Committee performed its regular tasks provided for in the Civil Code. There was no need to convene its extraordinary meeting, the Audit Committee did not experience any event that would give rise to a priority audit.

The Audit Committee carried out the assessment of its work done over the year in accordance with the Corporate Governance Principles issued by the Budapest Stock Exchange. It went on to conclude that in 2024, the Audit Committee held 4 meetings, of which 2 had an attendance rate of 66% and 2 had an attendance rate of 100% and therefore the quorum was reached at each meeting. The Audit Committee concluded that its work done over the year was effective and appropriate both in legal and professional terms.

In 2024, its fourteenth business year, the Company’s operation was appropriate. The Audit Committee audited the separate and consolidated IFRS statements of the Company for 2023 and its report for the first semester of 2024. The Committee adopted its annual work plan, the proposal related to the audit of the Company’s Sustainability and Taxonomy Report for 2024, as well as the conclusion of the relevant contract with the auditor. The Audit Committee verified the legal compliance in relation to the operation of the Company, in order to ensure the prudent operation of the Company. The annual financial statements of the Company were reviewed by the independent auditors who concluded that the specific and consolidated annual IFRS statements and the related Sustainability and Taxonomy Report presented a true and fair view of the asset, financial and environmental status of the Company as of 31 December 2024 as well as of its revenue situation in the business year ending on that date.

The Audit Committee also reviewed the auditor’s reports, to which it had no comments, as they provided appropriate information to the Committee.

The Audit Committee audited the separate and consolidated IFRS statements of the Company, as well as the Sustainability and Taxonomy Report forming part of the statements, and considered them as well-founded and correct, and therefore suitable for being presented to the General Meeting.

Based on the separate IFRS financial statement, the Company recommends their adoption with HUF 26,926 million representing the balance sheet total, HUF 5,452 million representing the equity, HUF -342 million representing the profit before tax, and based on the consolidated IFRS financial statement, with HUF 43,244 million representing the balance sheet total, HUF 1,514 million representing the equity and HUF 1,151 million representing the total comprehensive

income. The Company's consolidated EBITDA value increased from HUF 3,051 million on 31 December 2023 to HUF 3,416 million by 31 December 2024.

The Audit Committee supports the Governing Board's proposal to the General Meeting on not paying dividend for business year 2024 and on transferring the total amount of the profit after tax to the retained earnings.

The Audit Committee recommends to the General Meeting to adopt the presented content of the Corporate Governance Report and Report on Remunerations for 2024 drawn up on the basis of the Corporate Governance Recommendations made by the Budapest Stock Exchange Ltd.

The Audit Committee supports and recommends to the General Meeting to adopt the reports to be submitted to the Annual General Meeting scheduled for 30 April 2025 and it fully supports and recommends the approval of the proposals and draft resolutions prepared by the Company's Governing Board, intended to be submitted to the General Meeting.

The Audit Committee has reviewed and certified the independence of the Company's auditors in accordance with the relevant legislation. Based on this, it declares that the independence of UNIKONTO Számvitelkutatói Kft. (Chamber registration number: 001724), and the responsible auditor, Mr. Dr. László Péter Lakatos (Chamber membership number: 007102) can be concluded, having regard to the fact that neither the Audit Company, nor the personally responsible auditor was employed by the Company and that they did not have any other business relationship with the Company besides their present audit mandate.

Budapest, 09 April 2025

Gábor Székely  
chairman of the Audit Committee  
AKKO Invest Plc.