

**This is a translation of the Hungarian Review Report
on Interim Condensed Consolidated Financial Statements**

To the shareholders and Board of Directors of Shopper Park Plus Public Limited Company

Introduction

We have reviewed the accompanying Interim Condensed Consolidated Financial Statements ("Interim Financial Statements") of Shopper Park Plus Public Limited Company and its subsidiaries ("the Group") included in the accompanying Shopper Park Plus Plc 2025. Half-year report.pdf¹ digital file- showing totals assets of EUR 442,498,336 and a total comprehensive income for the period of EUR 15,019,851- which comprise the interim condensed consolidated statement of financial position as at 30 June 2025, the interim condensed consolidated statement of profit or loss and comprehensive income, interim condensed consolidated statement of changes in equity and interim condensed consolidated statement of cash-flows for the six-months period then ended, and notes to the Interim Financial Statements. Management of Shopper Park Plus Public Limited Company is responsible for the preparation and presentation of the Interim Financial Statements in accordance with IAS34, Interim Financial Reporting. Our responsibility is to express a conclusion on these Interim Financial Statements based on our review.

Scope of the review

We conducted our review in accordance with Hungarian National Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. The scope of a review is substantially less than that of an audit conducted in accordance with Hungarian National Auditing Standards and, consequently, does not enable us to obtain reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that would cause us to believe that the accompanying Interim Financial Statements are not prepared, in all material respects, in accordance with IAS34, Interim Financial Reporting.

Budapest, 5 September 2025

(The original Hungarian version has been signed)

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¹ Digital identification of the above referred digital file, using SHA 256 HASH algorithm is
5356C36CFB01130C33321EEC905BB2A86973F223411F96C87555E5E88AB38EEE