

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 assessed 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 the Audit Committee held 4 meetings in 2025 with an attendance rate of 100% and therefore the quorum was reached. The Audit Committee concluded that its work done over the year was effective and appropriate both in legal and professional terms.

In 2025, its fifteenth financial year, the Company’s operation was appropriate. The Audit Committee audited the Company’s separate and consolidated IFRS statements for 2024, together with the attached annexes, just like the half-yearly report for the first semester of 2025. The Audit Committee adopted its annual work plan, reviewed the Auditor’s proposals for 2025 and the corresponding proposals on auditing the related Sustainability and EU Taxonomy Report, and submitted its corresponding recommendations to the Governing Board which submitted them to the General Assembly at the Annual General Meeting. 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 annual separate and consolidated IFRS statements, the related Business and Management Reports and the Sustainability and EU Taxonomy Report forming an integral part of it, presented a true and fair view of the asset, financial and environmental status of the Company as of 31 December 2025 as well as of its revenue situation in the business year ending on that date.

The Audit Committee also reviewed the audit schedule for the 2025 financial statements (separate and consolidated financial statements, sustainability report), the draft reports, to which it had no comments to add, as they provided appropriate information to the Committee.

The Audit Committee audited the separate and consolidated IFRS statements of the Company, the Business and Management Reports forming part of the financial statements, as well as the related Sustainability and EU Taxonomy Report, which it considered as well-founded and correct, and therefore suitable for being submitted to the General Meeting.

Based on the separate IFRS financial statements, the Company recommends for adoption HUF 30,774 million as balance sheet total, HUF 15,126 million as equity, HUF -371 million as loss before tax, and based on the consolidated IFRS financial statements, it recommends HUF 44,335 million as balance sheet total, HUF 20,260 million as equity and HUF 1,064 million

as total comprehensive income. The consolidated EBITDA value of the Company increased from HUF 3,416 million on 31.12.2024 to HUF 3,888 million by 31.12.2025.

The Audit Committee supports the Governing Board's proposal to the General Meeting on not paying dividend for business year 2025 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 2025 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 23 April 2026 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 the above, it declares that both PricewaterhouseCoopers Auditing Ltd. (registered office: 1055 Budapest, Bajcsy-Zsilinszky út 78.; company registration number: 01-09-063022; tax number: 10256161-2-44; Chamber registration number: 001464), and the responsible auditor, Mr. Árpád Balázs (Chamber registration number: 006931) are deemed to be independent, 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, 01 April 2026

Gábor Székely
chairman of the Audit Committee
AKKO Invest Plc.