Deloitte.

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CRN 01-09-071057

INDEPENDENT AUDITOR'S REPORT

To the shareholder of MOL Group Finance Zrt

Opinion

We have audited the financial statements of MOL Group Finance Zrt. (the Company), which contain the statement of financial position as at 31 December 2024, comprising a statement of total assets of HUF 1,766,907 million, the profit and loss account for the year then ended, the statement of comprehensive income, comprising a net result of HUF 94,195 million, a statement of changes in equity and a statement of cash flows for the year then ended, and notes containing significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union ("EU IFRS") and, in all material respects, with the provisions of Act C of 2000 on Accounting (the "Accounting Act") applicable in Hungary to entities preparing annual accounts in accordance with EU IFRS.

Basis for the opinion

We conducted our audit in accordance with the Hungarian National Auditing Standards and the laws and other regulations applicable to auditing in Hungary. For a more detailed description of our responsibilities under these standards, see the section of our report entitled *"The Auditor's Responsibilities for the Audit of the Financial Statements"*.

We are independent of the Company in accordance with the relevant Hungarian legislation and the ‘Rules of Conduct (Ethics) and Disciplinary Procedure for the Auditing Profession’ issued by the Hungarian Chamber of Auditors, and, with respect to matters not covered by these rules, by the ‘International Code of Ethics for Chamber Auditors (Consolidated with International Standards on Independence)’ issued by the International Ethics Standards Board of Accountants (in the IESBA Code), and we comply with the additional ethical standards set out in the same standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Additional information: The annual report

Other information is taken from the Company's Annual Report 2024. Management is responsible for the preparation of the annual report in accordance with the relevant provisions of the Accounting Act or other applicable legislation. Our opinion on the financial statements in the ‘Opinion’ section of our Independent Auditor's Report does not apply to the annual report.

In relation to the audit of the financial statements conducted by us, our responsibility is to read the annual report and consider whether the annual report is materially consistent with the financial statements or with our knowledge gained during the audit or it otherwise appears to contain any material misstatements.

Under the Accounting Act, we are also responsible for assessing whether the annual report is in accordance with the relevant provisions of the Accounting Act or other applicable legislation and for expressing an opinion on it and on the consistency of the annual report with the financial statements.

In our opinion, the Company's 2024 Annual Report is consistent, in all material respects, with the Company's 2024 financial statements and the applicable requirements of the Accounting Act. As no other legislation imposes additional requirements on the Company in respect of the annual report, we express no opinion in this regard.

In addition to the above, based on our knowledge of the Company and its environment, we are required to report whether we have become aware of any material misstatements (materially erroneous statements) in the annual report and, if so, the nature of the misstatement (erroneous statement). We have nothing to report in this regard.

Responsibility of the management and the persons in charge of governance functions for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with EU IFRSs and for the preparation of the annual accounts in accordance with the requirements of the Accounting Act applicable to entities preparing financial statements in accordance with EU IFRSs, as well as for the internal control that management considers necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern and for disclosing information about continuing operations as appropriate, and for applying the going concern basis of accounting in the financial statements unless management intends to liquidate the Company or to cease business operations, or unless there is no other realistic alternative.

Those charged with governance functions are responsible for overseeing the Company's financial reporting process.

The Auditor's responsibility for the audit of the financial statements

Our objectives in performing the audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report thereon, which includes our opinion thereon. Reasonable assurance is a high level of assurance, but it does not guarantee that an audit conducted in accordance with Hungarian National Auditing Standards and the laws and regulations applicable to audits in Hungary will always detect otherwise material misstatements. Misstatements may arise from fraud or error and are material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements in question.

We apply professional judgement and maintain professional scepticism throughout the audit in accordance with the Hungarian National Standards on Auditing and the laws and regulations applicable to auditing in Hungary.

Furthermore:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and implement audit procedures to manage those risks, and obtain sufficient appropriate audit evidence to provide a basis for our audit opinion. The risk of not detecting a material misstatement due to fraud is greater than the risk of detecting a material misstatement due to error because fraud may involve collusion, falsification, intentional omissions, misstatements or overrides of internal controls.
- We obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- We assess the appropriateness of accounting policies used by management and the reasonableness of accounting estimates and related disclosures made by management.
- We conclude on the appropriateness of management's application of the going concern basis of accounting and, based on the audit evidence obtained, whether there are any material uncertainties about events or conditions that may cast significant doubt about the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we must draw attention in our independent auditor's report to the related disclosures in the financial statements or, if the disclosures are inadequate in this respect, qualify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Company to be unable to continue as a going

concern.

- We assess the overall presentation, structure and content of the financial statements, including disclosures in the notes, and whether the financial statements give a true and fair view of the underlying transactions and events.

We report to those charged with governance, among other matters, on the planned scope and timing of the audit, the significant audit findings, including any significant deficiencies in the Company's internal control that we identified during our audit.

Budapest, 16 April 2025

Gábor Molnár
On behalf of Deloitte Könyvvizsgáló és Tanácsadó Kft and as a member of the Chamber of Hungarian Auditors

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