

This is a translation of the Hungarian Report

Independent auditor's limited assurance report

To the Shareholders of 4iG Plc

Scope

We have been engaged by 4iG Plc ("the Company") to perform a 'limited assurance engagement', as defined by Hungarian National Standards on Assurance Engagements, here after referred to as the engagement, to report on the consolidated sustainability statement of the Company and its subsidiaries (altogether the "Group") as at 31 December 2025 and for the financial year then ended, presented in section "Consolidated Sustainability Statement" of the consolidated management report included in the accompanying 529900Z0H3HIEFLKSP77-2025-12-31-1-hu. zip¹ digital file.

Criteria applied by the Group

In preparing the consolidated sustainability statement, the Group applied the requirements set out in VI/C Chapter of Act C of 2000 on Accounting ("Hungarian Accounting Law") - which implements Article 29(a) of Directive 2013/34/EU of the

¹ Digital identification of the above referred digital file, using SHA 256 HASH algorithm is 943A04DBF97A6C9BF4EF45B3B67FFCD12BF0E5FB55AA1F73C4F2BC517133C082

European Parliament and of the Council - on consolidated sustainability statement, including:

- compliance with the European Sustainability Reporting Standards ("ESRS"), including that the double materiality assessment process carried out by the Group to identify the information reported in the consolidated sustainability statement ("Double Materiality Assessment") is in accordance with ESRS and with the description disclosed in section "1.7" of the consolidated sustainability statement, as required by ESRS 2 IRO-1,
- compliance of the disclosures presented in section "2.1" of the consolidated sustainability statement with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852 ("Taxonomy Regulation"),

All together referred as "the Criteria".

Inherent limitations in preparing the consolidated sustainability statement

Non-financial performance information has inherent limitations compared to financial information, given the characteristics of its subject matter, the methods used to define, calculate, sample and estimate such information.

The Criteria, the nature of sustainability statements and the lack of long-standing guidance, common application and reporting practices allow for the use of different but acceptable measurement methods, which may result in differences between organizations. The qualitative interpretation of relevance, materiality and accuracy of data depends on individual assumptions and judgements. It is therefore important that the information is interpreted in conjunction with the methodology applied by management and described in the consolidated sustainability statement, for which management is responsible.

The measurement methods used may also affect the comparability of sustainability issues reported by different companies and, in the case of the Group], from one year to another, as the methodologies used may vary.

In reporting forward-looking information in accordance with ESRS, management of the Company is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.

In determining the disclosures in the consolidated sustainability statement, management of the Company interprets undefined legal and other terms, which may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

Responsibilities of management and those charged with governance for the consolidated sustainability statement

The Company's management is responsible for presenting the consolidated sustainability statement, in accordance with the Criteria in all material respects, including the compliance with Hungarian Accounting Law, ESRS, Taxonomy regulation, including:

- maintaining adequate records relevant for the consolidated sustainability statement,
- establishing and maintaining internal controls that management determines are necessary to enable the preparation of the [consolidated] sustainability statement, that it is free from material misstatement, whether due to fraud or error,
- selection and application of appropriate sustainability reporting methods, and
- making assumptions and estimates of each sustainability disclosure that are reasonable in the circumstances.

The management of the Company is further responsible for the additional entity-specific disclosures selected are suitable in accordance with ESRS and available to the users of the consolidated sustainability statement.

Management of the Company is responsible for the Double Materiality Assessment to identify the information to be reported in the consolidated sustainability statement in accordance with the ESRS and for disclosing this process in the consolidated sustainability statement.

This responsibility includes:

- understanding the context in which the Company's activities and business relationships take place and developing an understanding of its affected stakeholders, and identifying the needs of stakeholders as intended users of sustainability information;
- the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the entity's financial

- position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate materiality thresholds; and
- making assumptions that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the **Group's** sustainability reporting process.

Auditor's responsibilities for the assurance engagement

Our responsibility is to express a conclusion on the presentation of the consolidated sustainability statement based on the evidence we have obtained.

We conducted our engagement in accordance with the Hungarian National Standard(s) for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ("ISAE 3000 (Revised)") and for Assurance engagements on Greenhouse gas Statements ("ISAE 3410") and we exercise professional judgement and maintain professional skepticism throughout the engagement.

Those standards require that we plan and perform our engagement to obtain limited assurance about whether the consolidated sustainability statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the [consolidated] sustainability statement as a whole. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Our responsibilities in respect of the consolidated sustainability statement, in relation to the Double Materiality Assessment, include:

- obtaining an understanding of the Double Materiality Assessment process carried out by the Group, but not for the purpose of providing a conclusion on its effectiveness, including its outcome,
- considering whether the identified information complies with the applicable disclosure requirements of the ESRS,
- designing and performing procedures to evaluate whether the Double Materiality Assessment is consistent with the description disclosed in the consolidated sustainability statement

Our other responsibilities in respect of the consolidated sustainability statement include:

- obtaining an understanding of the Group's control environment, processes and information systems relevant to the preparation of the consolidated sustainability statement but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness,
- identifying disclosures where material misstatements are likely to arise, whether due to fraud or error,
- designing and performing procedures responsive to disclosures where material misstatements are likely to arise.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We are independent of the Group in accordance with the applicable ethical requirements according to relevant laws in effect in Hungary and the policy of the Chamber of Hungarian Auditors on the ethical rules and disciplinary proceedings and with the International Ethics Standards Board of Accountants' (IESBA) International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) as applicable to audits of financial statements of public interest entities, and we have fulfilled our other ethical responsibilities relevant to audits of the financial statements of public interest entities in accordance with these requirements.

Our firm applies Hungarian National Standard on Quality Management 1 (ISQM1), Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of procedures performed

A limited assurance engagement involves performing procedures to obtain evidence related to sustainability information. Both the procedures for assessing risks, including an understanding of internal controls, and the procedures performed in response to the assessed risks in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we obtained understanding and considered the effectiveness of Group's internal controls, processes and information systems relevant to the preparation of Double Materiality Assessment and the consolidated sustainability statement when determining the nature and extent of our procedures, our limited assurance engagement was not designed to provide assurance on design and operating effectiveness of the internal controls, processes and information systems, including the outcome of the Double Materiality Assessment. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within information systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the consolidated sustainability statement and related sustainability information, observing processes carried out, reviewing documents,

assessing the adequacy of the quantification methods and the reporting policies developed and applying analytical, reconciliation and other review procedures.

Our procedures included the following, we:

1. involved sustainability specialists to evaluate compliance of the consolidated sustainability statement with the Criteria,
2. conducted interviews with the management, the key personnel and with the management's experts to obtain an understanding of the Group's governance structure, policies, procedures, internal controls and information systems relevant for the preparation and presentation of the consolidated sustainability statement,
3. in relation to the Double Materiality Assessment we performed the following procedures:
 - a. we conducted interviews with management, key personnel and management's experts and reviewed the Company's Double Materiality Assessment to obtain understanding of the process and to understand the sources of the information used by management,
 - b. reviewed the Company's internal documentation and assessed whether the Double Materiality Assessment is in accordance with ESRS and with the description disclosed in consolidated sustainability statement,
4. conducted risk assessment including setting levels of materiality and identified sustainability information and disclosures of the consolidated sustainability statement where risk of material misstatements are likely to arise, whether due to fraud or error,
5. evaluated whether information identified by the Double Materiality Assessment as material information is included in the consolidated sustainability statement,
6. evaluated whether the structure and the presentation of the consolidated sustainability statement is in accordance with the ESRS,
7. on selected material sustainability information and disclosures of the consolidated sustainability statement we performed procedures as follows:
 - a. conducted interviews with key personnel from relevant organizational units of the Group to obtain understanding of the process for collecting, collating and reporting the sustainability information and disclosures,

- b. obtained evidence on the methods for developing material estimates and forward-looking information and on how these methods were applied, and what data and assumptions were used,
 - c. designed and executed basic review procedures including among others analytical review procedures, sample testing, recalculation and inspection of substantiating evidences,
 - d. evaluated the mathematical accuracy of quantitative sustainability information and disclosures,
 - e. reviewed the boundaries of reporting and whether there are material omissions in accordance with ESRS,
 - f. evaluated the completeness and compliance with ESRS and the mandatory disclosures therein,
 - g. evaluated the appropriateness of entity-specific disclosures,
 - h. reviewed consistency with the consolidated financial statements of the Group as at 31 December 2025, and with other information obtained from interviews, internal policies and other external and/or internal communications and publications about the Company's sustainability agenda and strategy,
8. obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the consolidated sustainability statement and evaluated the completeness and compliance with Taxonomy Regulation,

We also performed such other procedures as we considered necessary in the circumstances.

Other matter

Section 134/L of the Hungarian Accounting Law requires that we provide limited assurance conclusion on the compliance of the consolidated sustainability statement prepared in the electronic reporting format (XHTML) with the tagging requirements in accordance with the applicable ESEF taxonomy set out in Commission Delegated Regulation (EU) 2019/815 (ESEF Regulation) relevant for sustainability disclosures, including those required according to article 8 of Regulation (EU) 2020/852 as well. Considering that the ESEF taxonomy relevant for sustainability statement has not been adopted yet, the Company, as it is presented in Section 1.1 of the consolidated

sustainability statement, was unable to carry out the tagging of the sustainability disclosures, and consequently we are unable to draw any conclusion in this regard.

Conclusion

Based on our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the consolidated sustainability statement of the Group as at 31 December 2025 and for the financial year then ended, is not prepared, in all material respects, in accordance with the Criteria.

Budapest, 24. April 2026

(The original Hungarian version has been signed)

Rita Domoszlai
engagement partner
Ernst & Young Kft.
1132 Budapest, Váci út 20.
Registration No. 001165

Rita Domoszlai
Registered auditor
Chamber membership No.:007371