

## INDEPENDENT ASSURANCE REPORT

To the Management Board of MOL Nyrt.

We have conducted a reasonable assurance engagement on the below specified selected indicators (hereinafter: selected indicators) in the Appendix I: Indicators under reasonable assurance (hereinafter “the Appendix”) to the Sustainability statement included in the Consolidated business report of MOL Nyrt. and its subsidiaries (hereafter the “Group”) as at December 31, 2024 and for the period from January 1, 2024 to December 31, 2024 (the “Sustainability statement”), included in the digital files 213800R83KX5FQFGXS67-2024-12-31-0-en.zip<sup>1</sup>. The scope of our work covered two selected indicators presented in the Sustainability statement.

### Selected indicators

- CO2 emissions under the EU ETS (Direct Scope 1 emissions indicator)
- Work-related injuries (including Total Recordable Injury Rate (‘TRIR’))

### Identification of Applicable Criteria

These selected indicators presented in the Appendix to the Sustainability statement have been reported in accordance with GRI Standards - Sustainability Reporting Guidelines, issued by the Global Reporting Initiative (GRI). Our reasonable assurance engagement was limited to the indicators presented in the Appendix listed above and did not address the other information included in the Sustainability statement or the Sustainability statement a whole. Accordingly, our conclusion below applies only the GRI indicators within the scope of our work and not all data presented, or any other information included in the Sustainability Statement.

### Inherent Limitations in Preparing the Sustainability statement

The process the organization adopts to define, gather, and report data on its non-financial performance is not subject to the formal processes adopted for financial reporting. Therefore, data of this nature is subject to variations in definitions, collection, and reporting methodology with no consistent, accepted standard. This may result in non-comparable information between organizations and from year to year within the organization as methodologies develop. The accuracy and completeness of the information disclosed in the Appendix is subject to inherent limitations given its nature and the methods for determining, calculating, or estimating such information.

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<sup>1</sup> Digital identification of 213800R83KX5FQFGXS67-2024-12-31-0-en.zip financial statements with SHA 256 HASH algorithm: b5365558bb88948432950efaf5b640a2d93604a334460e950def210273e10416

## **Responsibility of the Management of the Group**

Management of the Group is further responsible for the preparation of the indicators presented in the Appendix in accordance with Sustainability Reporting Guidelines GRI Standards, as issued by Global Reporting Initiative (GRI), including:

- designing, implementing and maintaining such internal controls that management determines are necessary to enable the preparation of the selected indicators, that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.

Those Charged with Governance are responsible for overseeing the Group's sustainability reporting process.

## **Practitioner's Responsibility**

We conducted our reasonable assurance engagement in accordance with the Hungarian National Standard on Assurance Engagements (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (the „ISAE 3000 (Revised)”).

Our objectives are to plan and perform the assurance engagement to obtain reasonable assurance about whether the selected indicators is free from material misstatement, whether due to fraud or error, and to issue a reasonable assurance report that includes our conclusion. Misstatements can arise from fraud or error and 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 Selected indicators as a whole.

As part of a reasonable assurance engagement in accordance with ISAE 3000 (Revised) we exercise professional judgment and maintain professional skepticism throughout the engagement.

Our responsibilities in respect of the selected indicators include:

- Obtaining an understanding of the entity's control environment, processes and information systems relevant to the preparation of the selected indicators but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;
- Identifying and assessing risks of material misstatements, whether due to fraud or error;
- Designing and performing procedures responsive assessed risks. 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 Independence and Quality Management**

We complied with the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior as laid down in the relevant effective Hungarian regulations and the “Rules of conduct (ethical rules) of the auditor profession and the disciplinary process” of the Chamber of Hungarian Auditors and, in respect of matters not regulated therein, the Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the same ethical requirements.

We applied the 1. Hungarian national quality management standard titled ‘Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements’ which is fully consistent in all respects with the International Quality Management Standard (ISQM 1) of the International Auditing and Assurance Standards Board (IAASB), and accordingly, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Summary of Work Performed**

A reasonable assurance engagement involves performing procedures to obtain evidence about the selected indicators.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification and assessment of risks of material misstatements, whether due to fraud or error, in the selected indicators.

In conducting our reasonable assurance engagement, with respect to the indicators under review, we:

- Performed inquiries to obtain an understanding of Group’s control environment and information systems relevant to reporting the indicators under review, and evaluated the design of particular control activities, obtained evidence about their implementation;
- Performed inquiries of relevant personnel and analytical procedures on selected indicators;
- Performed substantive assurance procedures based on a sample basis on selected indicators;
- Evaluated the consistency of information included the selected indicators to internal documentation of the Group.

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

## **Conclusion**

Based on the procedures we have performed and the evidence we have obtained, in our opinion, the selected indicators presented in the Appendix to Sustainability Statement for the period from January 1, 2024 to December 31, 2024 prepared by MOL Nyrt., have been prepared in all material respects in accordance with the GRI Standards issued by the Global Reporting Initiatives.

## **Other Matters**

Our reasonable assurance engagement does not extend to information in respect of earlier periods.

Budapest, March 18, 2025

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