

INDEPENDENT AUDITOR'S REPORT

To the members of Társaság a Szabadságjogokért Közhasznú Egyesület

(court registration number: 0100-PK/60956/1994, registration number: 01-02-0006069)

1136 Budapest, XIII.

Tátra u. 15/b.I/1.

Opinion

I have audited the accompanying annual financial statements of "Társaság a Szabadságjogokért Közhasznú Egyesület" (hereinafter referred to as "the Company") (*address: 1136 Budapest, Tátra u. 15/b. I/1., court registration number: 0100-PK/60956/1994, registration number: 01-02-0006069*), which comprise the balance sheet as at **31. December 2024** in which the balance sheet total is THUF 293.808 THUF, the profit after tax for the year is THUF 7.070 THUF, the related income statement for the year then ended, and supplementary notes, comprising significant accounting policies and other explanatory information.

In my opinion, the accompanying annual financial statements give a true and fair view of the financial position of the Company as of **31 December 2024**, and of its financial performance for the year then ended in accordance with the provisions of Act C of 2000 on Accounting in force in Hungary (hereinafter referred to as "Act on Accounting").

Basis for Opinion

I conducted my audit in accordance with Hungarian National Standards on Auditing and with applicable laws and regulations in force in Hungary. My responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Annual Financial Statements" section of my report.

I am independent of the Company in accordance with the applicable laws of Hungary, with the Hungarian Chamber of Auditors' Rules on ethics and professional conduct of auditors and on disciplinary process and, as well as with respect to issues not covered by these Rules, with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the IESBA Code) and I also comply with further ethical requirements set out in these.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Annual Financial Statements

Management is responsible for the preparation of the annual financial statements that give a true and fair view in accordance with the Act on Accounting, and for such internal control as management determines is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, management is responsible for assessing the Company's ability to continue as a going concern and disclosing, as applicable, matters related to going concern; and management is responsible for preparing the annual financial statements on a going concern basis. Management shall apply the going concern basis of accounting unless the use of going concern principle is precluded by any provision of other applicable laws or regulations, or if any fact or circumstance prevails, which precludes the Company to continue as a going concern.

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

Auditor's Responsibilities for the Audit of the Annual Financial Statements

My objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Hungarian National Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

As part of an audit in accordance with Hungarian National Standards on Auditing, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis in the preparation of the annual financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies, if any, in internal control that I identify during my audit.

Other Information about the Public Benefit Report

The remaining information includes the Company's **2024** annual report. The preparation of the public benefit report is the responsibility of the management in accordance with the provisions of the Accounting Act and Act 350/2011/(XII.30.) of the Civil Code. The opinion expressed on the annual report in the "Opinion" section of my independent auditor's report does not cover the business report.

In connection with the audit of the annual accounts, my responsibility is to read the business report and, in doing so, consider whether the public benefit report is materially inconsistent with the annual accounts or with my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that the other information is materially misstated, I am required to report that fact and the nature of such misstatement.

Based on the Accounting Act, my task is also to assess whether the annual report has been prepared in accordance with the Accounting Act and other relevant legal requirements, and to express an opinion on this, as well as on whether the public benefit report is consistent with the annual report.

In my opinion, the Company's **2024** public benefit report is consistent in all material respects with the Company's **2024** annual report, and the public benefit report has been prepared in accordance with the applicable provisions of the Accounting Act and the Civil Code. Since the Company's public benefit report is not subject to any other legal requirements, I do not express an opinion in this regard.

I am not aware of any other material inconsistencies or material misstatements in the Company's **2024** annual report and public benefit report and therefore have nothing to report in this regard.

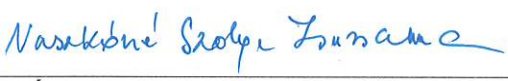
In the performance of my duties, in forming my opinion on the Company's **2024** business report, I have also taken into account the following laws and regulations, other relevant legal requirements relating to the Company's annual report and public benefit report.

In my opinion, the Company's **2024** public benefit report is consistent in all material respects with the Company's **2024** annual report, and the supplementary notes and the public benefit report have been prepared in accordance with the effective provisions of the Accounting Act and the other relevant legal requirements referred to above.

I am not aware of any other material inconsistencies or material misstatements in the Company's **2024** annual report, supplementary notes and public benefit report, and therefore I have nothing to report in this regard.

In my opinion, the 2024 Public Benefit Report and Supplementary Annex of the Society for the “Társaság a Szabadságjogokért Közhasznú Egyesület” are consistent with the data in the Association's 2024 simplified annual report.

Date: Budapest, 19. May 2025


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