



**SUSTAINABILITY
REPORT**

2021



**Együtt.
Veled**

ASSURANCE STATEMENT



pwc

INDEPENDENT ASSURANCE REPORT

To the Management of Magyar Telekom Nyrt.

This report is produced in accordance with the terms of our Contract dated 2nd May 2022 for the purpose of reporting to Magyar Telekom Nyrt. (the "Company") in connection with the 2021 Sustainability Report.

Management's Responsibility

The Management of Magyar Telekom Nyrt. ("Responsible party") is responsible for the preparation of the Sustainability Report ("subject matter") in accordance with the GRI guidelines – "Comprehensive" option – as set out in Sustainability Reporting Guidelines of Global Reporting Initiative Standards version ("GRI criteria") and with the "Magyar Telekom Sustainability Methodology" summarized in the "Materiality" section of the Sustainability Report (together the "Reporting Criteria").

This responsibility includes the selection and application of appropriate methods to prepare the Sustainability Report and the use of assumptions and estimates for individual Sustainability disclosures which are reasonable in the circumstances.

Description of the Subject Matter and Identification of the Criteria

The aim of this limited assurance engagement is to express a conclusion whether the selected information and data (marked with the check symbol ("✓") in the Sustainability Report) of the 2021 Sustainability Report is prepared by the Management of Magyar Telekom Nyrt. in line with the Reporting Criteria.

Our Responsibility

Our responsibility is to report on the selected information and data in the 2021 Sustainability Report based on our work performed.

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3000 "Assurance Engagements other than Audits or Reviews of Historical Information" ("ISAE 3000"). This Standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance whether the selected information and data included in the 2021 Sustainability Report has been prepared, in all material respects, in accordance with the Reporting Criteria.

Our Firm applies International Standard on Quality Control 1 and accordingly 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.

We have complied 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, for matters not regulated in the Rules, with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and we also comply with further ethical requirements set out in these.

Summary of the work performed



Within the scope of our work we performed, among others, the following procedures:

- Inquiries of the management as well as personnel of the central unit responsible for the reporting of sustainability information and the preparation of the Sustainability Report to examine that the relevant processes for gathering and analyzing the information and data marked with the check symbol ("✓") in the Sustainability Report are in line with the Reporting Criteria;
- Examination whether the information and data marked with the check symbol ("✓") within the GRI Content Index are disclosed in line with the GRI criteria, for example:
 - whether the indicators (profile indicators) of the company are fully included in the report;
 - whether the management approach and principles are presented for each major topic;
 - whether all the material indicators required by GRI criteria are included in the report. If not, proper explanation has been included;
- Analytical review, which contains inquiry of management about certain changes or fluctuations in the information and data marked with the check symbol ("✓") within the main chapters of the Sustainability Report compared to the previous period;
- Performing sample testing within the main chapters of the Sustainability Report for the accuracy of the information and data marked with the check symbol ("✓"), for example by inspecting, analyzing and recalculating statistical reports, accounting records, documents from external service providers.

In a limited assurance engagement, the evidence-gathering procedures are more limited than for a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement.

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

Conclusion

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the selected information and data (marked with the check symbol ("✓") in the 2021 Sustainability Report) has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Budapest, 15 June 2022

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Note:

Our report and the Sustainability Report will be published together with the GRI guidelines – "Comprehensive" option – as set out in Sustainability Reporting Guidelines of Global Reporting Initiative Standards version ("GRI criteria") and with the



"Magyar Telekom Sustainability Methodology" summarized in the "Materiality" section of the Sustainability Report (together the "Reporting Criteria") on the website of Magyar Telekom Nyrt.

The Management of Magyar Telekom Nyrt. is responsible for the website and we do not accept responsibility for any changes in connection with the Sustainability Report and the GRI criteria described in the Sustainability Reporting Guidelines of Global Reporting Initiative Standards version – "Comprehensive" option – or with the "Magyar Telekom Sustainability Methodology" summarized in the "Materiality" section of the Sustainability Report (together the "Reporting Criteria") after our report was published.

Our report has been prepared in Hungarian and in English. In all matters of interpretation of information, views or opinions, the Hungarian version of our report takes precedence over the English version.