
DEMERGER AGREEMENT

for the division through spin-off of
4iG Public Limited Company

compiled by:



THIS DEMERGER AGREEMENT ("Agreement" or "Demerger Agreement")

concluded in accordance with the will of the shareholders of **4IG NYILVÁNOSAN MŰKÖDŐ RÉSZVÉNYTÁRSASÁG** (registered office: HU-1013 Budapest, Krisztina körút 39.; registered by the Company Registry Court of the Budapest-Capital Regional Court under company registration number 01-10-044993; statistical number: 12011069-6201-114-01; tax number: Board of Directors members [o] and [o], authorised to sign on behalf of the company jointly; "**Demerging Company**" or "**4iG**") as legal predecessor demerging business association and also the continuing business association, as declared by the shareholders on 30 September 2024, pursuant to Section 3:45(1a) of Act V of 2013 in the Civil Code ("**Civil Code**") and the provisions of Act CLXXVI of 2013, on the Transformation, Merger and Division of Certain Legal Persons ("**Transformation Act**"), at the place and on the day specified in this Agreement, and with the following terms and conditions:

PREAMBLE

- (A) For economic and cost-efficiency reasons – thus in order to utilise the owner's synergies, to eliminate parallel processes, as well as to facilitate rational and cost-efficient operation – the shareholders of Demerging Company decided to divide the Demerging Company, the manner of which division shall be spin-off.
- (B) In order to implement the provisions specified in Section (A) above and to approve the conclusion of this Agreement, on the day this Agreement is signed and at the same time, before the signing of this Agreement, the required decisions in the form of owner's resolutions ("**Supreme Body Decisions**") had been adopted regarding Demerging Company and had been communicated to the management of the Demerging Company. The Supreme Body decisions authorised the executive officers of Demerging Company to act with full powers with respect to the implementation of the Supreme Body Decisions, to make all legal statements necessary for the implementation, and to sign all instruments (therefore including in particular, but not limited to this Agreement). By signing this Agreement, the executive officers of the Demerging Company explicitly confirm and acknowledge the fact that the Supreme Body Decisions had been communicated to the executive officers.

4iG Public Limited Company

represented by: [o] and [o]

position: members of the Board of Directors, with joint signatory powers

I, the undersigned, countersign this instrument on the last page. The date and place of signature and countersignature of this instrument are also indicated on the last page.

KERTÉSZ AND PARTNERS PLLC

DR. POMÁZI MIKLÓS attorney-at-law, Partner, chamber membership identification number: 36067344
address, telephone, fax: HU-1066 Budapest, Mozsár utca 16. VI. emelet, +36 1 920-64-64, +36 1 920-64-65

I. THE DIVISION

1. By virtue of resolution number [o]/2024 (IX.30.), the shareholders of 4iG decided (**"Final Decision"**) 4iG shall demerge through spin-off in accordance with Section 3.45(1a) of the Civil Code and the provisions of the Transformation Act (**"Division"** or **"Spin-off"**), so that 4iG shall continue to operate, and the parts of its assets specified in this Contract shall be transferred - in accordance with the provisions of the relevant laws - to **4iG Informatikai Zártkörűen Működő Részvénytársaság** (registered office: HU-1037 Budapest, Montevideó utca 2/C.) as the legal successor business association created by Spin-off (**"Demerging Company by spin-off"**), while those parts of the assets of the Demerging Company that are not involved in the legal succession shall remain in the Demerging Company.
2. In the absence of the conditions set out in Act LVII of 1996, on the Prohibition of Unfair Market Practices and Restrictions of Competition, the present Spin-off does not require the approval of the Competition Authority.
3. In order to adopt the decision related to the planned Spin-off, the management of the Demerging Company had provided the shareholders of the Demerging Company with all the information required by law and related to the planned Spin-off in due time.
4. The contribution corresponding to the share held in the Demerging Company had been provided in full to the Demerging Company, in addition, the Demerging Company is not subject to any procedure for termination without legal successor or bankruptcy procedure, and there is no procedure for the criminal law measure applicable to legal entities in progress against the Demerging Company, and the Demerging Company is not subject to any criminal law measure applicable to legal entities.
5. The shareholders of the Demerging Company **determine that the manner of division shall be spin-off** in accordance with Section 3:45(1a) of the Civil Code.
6. Pursuant to Section 57(2) of Act V of 2006, the Act on Companies Registration, Judicial Proceedings and Winding-up (the **"Act on Companies Registration"**), the shareholders of the Demerging Company determine **31 December 2024** (the **"Spin-off Day"**) as the date of Spin-off. If, for any reason, the court of registration was to enter the division in the companies register on a date after 31 December 2024, for the purposes of the interpretation and application of the present Agreement, the Spin-off Day shall be deemed to be the date on which the court of registration registers the Spin-off in the companies register.

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represented by: [o] and [o]

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II. MAIN DATA OF THE PREDECESSOR COMPANIES AND THE SUCCESSOR COMPANIES

1. Main data of the predecessor companies as follows:

Corporate name: **4iG Public Limited Company**
Abbreviated corporate name: **4iG Plc.**
Corporate form: **public limited company**
Registered office: **1013 Budapest, Krisztina körút 39.**
Company registration number: **01-10-044993**

Principal activity: **6201 '08 Computer programming services**

Executive officers:

Chairman of the Board of Directors: **Jászai Gellért Zoltán** (mother's name: Nagy Margit)
Date of birth: 17 June 1974
Residential address: 1025 Budapest, Felső Zöldmáli út 53. 2. ajtó
Tax identification number: 8392483952
Method of representation: independent

Member of the Board of Directors: **Lincényi Aladin Ádám** (mother's name: Bernáth Julianna)
Date of birth: 06 June 1979
Residential address: 1141 Budapest, Jeszenák János utca 35.
Tax identification number: 8410633078
Method of representation: joint

Member of the Board of Directors: **Fekete Péter Krisztián** (mother's name: Szabó Katalin)
Date of birth: 08 September 1979
Residential address: 5600 Békéscsaba, Jókai utca 46/1. 1. ép.
Tax identification number: 8411570452
Method of representation: joint

Member of the Board of Directors: **Blénessy László** (mother's name: Bordos Mária Magdolna)
Date of birth: 28 January 1968
Residential address: 1221 Budapest, Murányi utca 7.
Tax identification number: 8369163998
Method of representation: joint

4iG Public Limited Company

represented by: [O] and [O]

position: members of the Board of Directors, with joint signatory powers

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Member of the Board of Directors: **Tóth Béla Zsolt** (mother's name: Rapák Ibolya Mária)
Date of birth: 25 December 1970
Residential address: 2111 Szada, Székely Bertalan út 12.
Tax identification number: 8379782739
Method of representation: joint

Member of the Board of Directors: **Vargas Santos David Pedro**
(mother's name: De Brito Vargas Lopes Maria Filomena)
Date of birth: 01 August 1984
Residential address: 1025 Budapest, Cimbalom utca 3/B
Tax identification number: 8429464859
Method of representation: joint

Members of the Supervisory Board of the company:

Chairperson of the Supervisory Board: **Dr. Fellegi Tamás László** (mother's name: Haba Mária)
Residential address: 2000 Szentendre, Levendula utca 15.

Member of the Supervisory Board: **Dagmar Steinert**
(mother's name: Helma Roswitha Wylutzki)
Residential address: DE-40476 Düsseldorf, Rheinmetall Platz 1.

Member of the Supervisory Board: **Böszörményi-Nagy Gergely**
(mother's name: Dr. Keserű Katalin Mária)
Residential address: 1222 Budapest, Maros utca 27. 1. ép 1. lház. 5. em. door 4.

Member of the Supervisory Board: **Tóthné dr. Rózsa Ildikó** (mother's name: Hamar Zsófia)
Residential address: 1117 Budapest, Bercsényi utca 21. A. ép. 4. em. door 1.

The Company's auditor:

Name: **Ernst & Young Auditor Limited Liability Company**
Registered office: 1132 1132 Budapest, Váci út 20.
Company registration number: 01-09-267553
The particulars of the individual responsible for auditing: Domoszlai Rita (mother's name: Halabrin Zsuzsanna)

4iG Public Limited Company

represented by: [O] and [O]

position: members of the Board of Directors, with joint signatory powers

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Residential address: 2040 Budaörs, Szilva utca 41/B

The amount of the issued share capital: HUF 5,981,499,480, that is five billion nine hundred and eighty-one million four hundred and ninety-nine thousand four hundred and eighty Hungarian Forints

2. Main data of the successor companies are as follows:

Main data of the surviving and continuing Demerging Company following Spin-off are as follows:

Corporate name: **4iG Public Limited Company**
Abbreviated corporate name: **4iG Plc.**
Corporate form: **public limited company**
Registered office: **1013 Budapest, Krisztina körút 39.**
Company registration number: **01-10-044993**

Principal activity: **6201 '08 Computer programming services**

Executive officers:

Chairman of the Board of Directors: **Jászai Gellért Zoltán** (mother's name: Nagy Margit)
Date of birth: 17 June 1974
Residential address: 1025 Budapest, Felső Zöldmáli út 53. 2. ajtó
Tax identification number: 8392483952
Method of representation: independent

Member of the Board of Directors: **Linczényi Aladin Ádám** (mother's name: Bernáth Julianna)
Date of birth: 06 June 1979
Residential address: 1141 Budapest, Jeszenák János utca 35.
Tax identification number: 8410633078
Method of representation: joint

Member of the Board of Directors: **Fekete Péter Krisztián** (mother's name: Szabó Katalin)
Date of birth: 08 September 1979
Residential address: 5600 Békéscsaba, Jókai utca 46/1. 1. ép.
Tax identification number: 8411570452
Method of representation: joint

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Member of the Board of Directors: **Tóth Béla Zsolt** (mother's name: Rapák Ibolya Mária)
Date of birth: 25 December 1970
Residential address: 2111 Szada, Székely Bertalan út 12.
Tax identification number: 8379782739
Method of representation: joint

Member of the Board of Directors: **Vargas Santos David Pedro**
(mother's name: De Brito Vargas Lopes Maria Filomena)
Date of birth: 01 August 1984
Residential address: 1025 Budapest, Cimbalom utca 3/B
Tax identification number: 8429464859
Method of representation: joint

Member of the Board of Directors: **Thurzó Csaba Ferenc** (mother's name: Kis Katalin)
Date of birth: 20 May 1976
Residential address: 2089 Telki, Levendula utca 24.
Tax identification number: 8399514136
Method of representation: joint

Member of the Board of Directors: **Tomcsányi Gábor** (mother's name: Dr. Timár Krisztina)
Date of birth: 22 January 1975
Residential address: 1124 Budapest, Mártonhegyi út 50/F 1. ajtó
Tax identification number: 8394673376
Method of representation: joint

Member of the Board of Directors: **Blénessy László** (mother's name: Bordos Mária Magdolna)
Date of birth: 28 January 1968
Residential address: 1221 Budapest, Murányi utca 7.
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Company registration number: 01-09-267553
The particulars of the individual responsible for auditing: Domoszlai Rita (mother's name: Halabrin Zsuzsanna)
Residential address: 2040 Budaörs, Szilva utca 41/B

The amount of the issued share capital: HUF 5,981,499,480, that is five billion nine hundred and eighty-one million four hundred and ninety-nine thousand four hundred and eighty Hungarian Forints

Main data of the Demerging Company by spin-off are as follows:

Demerging Company by spin-off

Corporate name: **4iG Informatikai Zártkörűen Működő Részvénytársaság**
Abbreviated corporate name: **4iG Informatikai Zrt.**
Corporate form: **private limited company**
Registered office: **1037 Budapest, Montevideo utca 2/C.**

Shareholder: **4iG Public Limited Company** (registered office: 1013 Budapest, Krisztina körút 39., company registration number: 01-10-044993; tax number: 12011069-2-51)

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Principal activity: 6201 '08 Computer programming services

Executive officers:

Chairman of the Board of Directors: **Fekete Péter Krisztián** (mother's name: Szabó Katalin)
Date of birth: 08 September 1979
Residential address: 5600 Békéscsaba, Jókai utca 46/1. 1. ép.
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Member of the Board of Directors: **Tóth Béla Zsolt** (mother's name: Rapák Ibolya Mária)
Date of birth: 25 December 1970
Residential address: 2111 Szada, Székely Bertalan út 12.
Tax identification number: 8379782739
Method of representation: joint

Member of the Board of Directors: **Radó Gábor** (mother's name: Róna Veronika)
Date of birth: 01 June 1969
Residential address: 1022 Budapest, Fillér utca 48. MF 1. ajtó
Tax identification number: 8374062827
Method of representation: independent

Members of the Supervisory Board of the company:

Chairman of the Supervisory Board: Simon Zoltán (mother's name: Kiss Julianna)

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Residential address: 2225 Üllő, Gyömrői út 94.

Member of the Supervisory Board: Kunosi András (mother's name: Nagy Mária Erzsébet)
Residential address: 2030 Érd, Kont utca 38.

Member of the Supervisory Board: Tóthné dr. Rózsa Ildikó (mother's name: Hamar Zsófia)
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Residential address: 2040 Budaörs, Szilva utca 41/B

The amount of the issued share capital: HUF 1,000,000,000, that is one billion Hungarian Forints

3. Approval of the instrument of constitution of the Demerging Company by spin-off: 30 September 2024

III. THE DRAFT BALANCE SHEETS OF ASSETS AND LIABILITIES AND THE SUPPORTING DRAFT INVENTORIES OF ASSETS

1. In case of single-step decision, Section 8(1) of the Transformation Act allows that draft balance sheets of assets and liabilities prepared for any date preceding the decision on the Spin-off by no more than six months and specified by the executive officers – as balance sheet date – and the draft inventories of assets supporting such draft balance sheets of assets and liabilities be used in the division plan. Considering the above, in course of the Spin-off, the draft balance sheets of assets and liabilities of the Demerging Company prepared for the balance sheet date of 30 June 2024 and the supporting draft inventories of assets will be used as the closing draft balance sheet of assets and liabilities of the Demerging Company and as the opening draft balance sheet of assets and liabilities.
2. In accordance with Section 4(5) of the Transformation Act, the above draft balance sheets of assets and liabilities and draft inventories of assets had been verified by the supervisory body of the Demerging Company and also by an independent auditor in compliance with Section 4(6) of the Transformation Act.

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3. The draft balance sheets of assets and liabilities and the supporting draft inventories of assets of the Demerging Company and the Demerging Company by spin-off, the audit reports prepared on the verification of these documents, as well as the resolutions of the supervisory board are included in Annexes No. 1 to 3 of this Agreement, as follows:

- Annex No. 1: The (pre-Spin-off closing) draft balance sheet of assets and liabilities and inventory of assets of the Demerging Company and the (post-Spin-off opening) draft balance sheet of assets and liabilities and inventory of assets of the Demerging Company, as well as the declarations of the supervisory board of the Demerging Company related to the division (supervisory board reports)
- Annex No. 2: The draft balance sheet of assets and liabilities and inventory of assets of the Demerging Company by spin-off
- Annex No. 3: The independent audit report on the draft balance sheets of assets and liabilities and inventories of assets

IV. PROPOSAL FOR THE DISTRIBUTION OF ASSETS, DIVISION OF RIGHTS AND OBLIGATIONS

1. PRINCIPLE FOR THE DISTRIBUTION OF ASSETS

- 1.1. The assets of the Demerging Company shall be distributed as of the Spin-off Day as follows: all those assets, rights (including the authorisations related to the scope of activity concerned) and liabilities which had belonged to the IT/SI Business of the Demerging Company before the spin-off shall be transferred to the Demerging Company by spin-off ("**Distribution of Assets Principle**").

For the purposes of this Demerger Agreement, the "IT/SI Business" shall mean the activities listed below and all contracts, rights and liabilities related thereto - including the authorisations, certificates and warranty obligations related to the activities –;

- Sales;
- Development, including in particular the information technology development for business purposes and the establishment of the related information technology networks;
- Operational activities, therefore in particular the maintenance and operation of the items specified in the previous section, as well as all activities aimed at the professional utilisation of the environment related thereto.

In addition to the above, the employees who perform the activities listed above shall also be considered to belong to the IT/SI Business.

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The details of the Distribution of Assets Principle applicable to the specific assets to be transferred to the Demerging Company by spin-off as legal successor are included in Annex No. 4.

Apart from the above, all assets, rights and liabilities shall remain with the Demerging Company, unless the Demerger Plan and the Demerger Agreement, or the annexes thereof explicitly provide otherwise. The exact determination of the assets that continue to be the assets of the Demerging Company and the assets that become the assets of the Demerging Company by spin-off is included in the draft balance sheets of assets and liabilities and the draft inventories of assets attached to this Demerger Agreement as Annexes No. 1 and 2.

The rights acquired by the Demerging Company before the distribution of assets may be enforced after the Spin-off by that company to which the right concerned was assigned based on the Distribution of Assets Principle and the Demerger Plan, as well as the provisions of this Demerger Agreement.

- 1.2. In case of any discrepancy between these Sections IV.1.1., IV.1.2. and IV.1.3, as well as Annex No. 4, then Annex No. 4 shall prevail. In case of any discrepancy between Annex No. 4 and Sections IV.2.-8. of the Agreement, then Sections IV.2.-8. of the Agreement shall prevail.
- 1.3. Demerging Company confirms that if after the Spin-off Day the Parties become aware that the Distribution of Assets Principle had not been applied completely, namely in case the legal succession had not occurred completely in favour of the Demerging Company by spin-off as legal successor with respect to any asset, right and/or liability that belongs to the IT/SI Business under the Agreement, or in case the legal succession had occurred in favour of the Demerging Company by spin-off as legal successor with respect to any asset, right and/or liability that does not belong to the IT/SI Business concerned (from the operation and functionality aspects), then with respect to such asset, right and/or liability, the asset, right and/or liability concerned shall be transferred to that company - subject to separate agreement and effective from the day determined by the Parties - for the lawful and economical operation of which the asset, right and/or liability concerned is essential.

2. DISTRIBUTION OF CLAIMS AND LIABILITIES, EXISTING CONTRACTS

- 2.1. Claims and liabilities shall be distributed between the Demerging Company and the Demerging Company by spin-off based on the Distribution of Assets Principle as well.
 - a) The contracts transferred to each company through complete legal succession: Annex No. 5 of this Demerger Agreement specifies those existing contracts of the Demerging Company which

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are transferred to the Demerging Company by spin-off as legal successor and as of the Spin-off Day. The Demerging Company by spin-off as legal successor, shall enter into such contracts and as such shall, as of the Spin-off Day, have the rights and obligations under such contracts.

- b) The contracts distributed with joint legal succession: Annex No. 5 of this Demerger Agreement specifies those existing contracts of the Demerging Company which are transferred to the Demerging Company by spin-off as legal successor and as of the Spin-off Day. The Demerging Company by spin-off as legal successor, shall enter into such contracts and as such shall, as of the Spin-off Day, the Demerging Company by spin-off has the rights and obligations under such contracts.
- c) The contracts that remain with the Demerging Company as legal predecessor: In case of all other agreements not defined in Points a)-b) above, the Demerging Company shall remain the agreementing party.

Unless otherwise stipulated, the claims, liabilities and securities that arose under any given contract shall have the same legal standing as the given contract, which means that such claims and liabilities shall be transferred to that company to which the contract or legal relationship giving rise to the claim or liability is being transferred with that the trade receivables and payables open at the time of the spin-off shall remain in the Demerging Company, in accordance with the provisions of the draft balance sheet of assets and liabilities and the draft inventory of assets attached to this Demerger Agreement as Annexes No. 1 and 2.

- 2.2. In order to avoid any confusion it is established that if any asset or claim arises from any legal relationship occurred before the Spin-off Day, but if such asset or claim becomes known only after the Spin-off Day, then such asset or claim shall be distributed between the Demerging Company and the Demerging Company by spin-off on accordance with the Distribution of Assets Principle. If any demand or liability arises from any legal relationship occurred before the Spin-off Day, but if such demand or liability becomes known only after the Spin-off Day, then such demand or liability shall be distributed between the Demerging Company and the Demerging Company by spin-off on accordance with the Distribution of Assets Principle. The demand or liability - including the accrued and deferred charges and expenses, as well as the assets, liabilities which had not been invoiced, but had been performed, and those which had been invoiced but are related to the next period of performance – shall be considered known if the Demerging Company and the Demerging Company by spin-off are aware of it as of the Spin-off Day, that is if such demand or liability was recognised in the Spin-off final balance sheets of assets and liabilities and in the final inventories of assets. In addition, those assets and claims shall also be considered know the legal ground of which can be proved to had occurred before the

4iG Public Limited Company

represented by: [O] and [O]

position: members of the Board of Directors, with joint signatory powers

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KERTÉSZ AND PARTNERS PLLC

DR. POMÁZI MIKLÓS attorney-at-law, Partner, chamber membership identification number: 36067344
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Spin-off Day, however, which become actually applicable rights or demands only upon the fulfilment of certain conditions (so-called off-balance sheet items, e.g. penalties and other compensation-like demands). Those asset elements which are not included in the Spin-off final balance sheets of assets and liabilities and in the final inventories of assets shall be distributed between the Demerging Company and the Demergin Company by spin-off based on the Distribution of Assets Principle.

The details of the distribution of assets between the Demerging Company and the Demerging Company by spin-off, as well as the distribution of the rights and obligations are included in the draft balance sheets of assets and liabilities and the draft inventories of assets attached to this Agreement as Annexes No. 1 and 2. The draft balance sheets of assets and liabilities and the draft inventories of assets had been prepared in compliance with the provisions of Section 4 of the Transformation Act, with the balance sheet date of 30 June 2024. In accordance with Section 17(7) of Act LXXXI of 1996 on Corporate Tax and Dividend Tax (“**Corporate Tax Act**”), the Demerging Company by spin-off shall be entitled to the deferred loss not yet claimed as the reduction of the pre-tax profit to the extent of that loss not yet used which is attributable to the independent organisational unit taken over by the Demerging Company by spin-off.

- 2.3. Demerging Company confirms that it follows from the Distribution of Assets Principle that with respect to the data controller or data processor status related to the personal data controlled by the Demerging Company as the data controller or data processor within the meaning of the General Data Protection Regulation (“**GDPR**”) (or any other applicable data protection law), the Demerging Company by spin-off shall become the legal successor to the extent the legal succession with respect to the legal relationship on which the data controlling or data processing is based occurs under this Agreement or based on the Distribution of Assets Principle. If the capacity as data controller or data processor is regulated by any separate contract related to the legal relationship concerned, then such contract shall have the same legal standing as the underlying legal relationship, namely, with respect to such contract, the Demerging Company by spin-off shall become the legal successor, provided that the legal succession occurs in the underlying legal relationship under any other section of this Agreement.

If resulting from the above provision joint data controller, data processor or sub-data processor legal relationship is established between the Demerging Company and the Demerging Company by spin-off then the details of such legal relationship shall be regulated by the Parties in a separate agreement in compliance with the provisions of the GDPR.

- 2.4. Demerging Company confirms that in course of the distribution of the assets, employees and contracts – in addition to the application of the Distribution of Assets Principle – they also took into

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consideration that the legal successor which remains in the obligor position shall continue to be able to perform, therefore in particular (i) the appointed legal successor company shall be able to comply with the – technical and/or financial-economic – selection criteria applied to the Demerging Company as tenderer in public procurement procedures and in the contracts concluded based on such procedures, and the appointed legal successor company shall be able to act as tenderer in the procedure or fulfil the public procurement contract already concluded, and to provide security of the same content as the security (securities) which may have been provided by the Demerging Company, as well as (ii) the appointed legal successor company shall be able to fulfil the obligations prescribed for the implementation and the maintenance period in the grant contracts concluded for European Union or state grants.

3. DISTRIBUTION OF BANK ACCOUNTS

- 3.1. All existing bank accounts of the Demerging Company shall remain in the Demerging Company.

4. DETERMINATION OF THE LEGAL SUCCESSOR WITH RESPECT TO THE EMPLOYEES

- 4.1. The employer legal succession with respect to the employees of the Demerging Company, that is the takeover of the employees of the Demerging Company by the the Demerging Company by spin-off and with effect from the Spin-off Day shall take place according to the division specified below – in accordance with the detailed provisions specified in Annex No. 6 of this Demerger Agreement – with that in the event the employment relationships of all the employees included in the list are terminated before the Spin-off Day, then the company concerned shall become the legal successor with respect to the new employee who assumes the job function:

The number of employees employed by the Demerging Company after the Spin-off: 783

The number of employees to be taken over by the Demerging Company by spin-off as legal successor employer: 960

- 5.2. With respect to the employees who are not included in Annex No. 6 and who established employment relationship before the Spin-off Day, the legal successor shall be the company to which the activity pursued by the employee is related according to the Distribution of Assets Principle.
- 5.3. Demerging Company confirms that the Demerging Company shall pay or fulfil the payment of the wages payable to the employees to be taken over by the Demerging Company by spin-off for the

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period preceding the Spin-off Day, as well as shall the Demerging Company shall fulfil the contribution payment obligations payable for the wages.

5. DETERMINATION OF THE LEGAL SUCCESSOR WITH RESPECT TO CONTENTIOUS AND NON-CONTENTIOUS CIVIL COURT PROCEEDINGS

5.1. On the day this Division Contract is signed, there is no known contentious or non-contentious case or administrative proceeding in progress at Demerging Company which would be transferred to the Demerging Company by spin-off as legal successor after the Spin-off Day.

6.2. The legal successor with respect to the obligations and rights arising from any contentious, non-contentious or administrative case that becomes known after the Spin-off Day and had been initiated against the Demerging Company based on any legal relationship existing before the Spin-off Day shall be the Demerging Company after the Spin-off Day in accordance with the division subject to the Distribution of Assets Principle.

6. DETERMINATION OF THE LEGAL SUCCESSOR WITH RESPECT TO TRADEMARKS, DOMAINS, IP ADDRESS SPACES, INDUSTRIAL PROPERTY RIGHTS, COPYRIGHT, KNOW-HOW, SOFTWARE, LICENCES, IT SYSTEMS AND APPLICATIONS

6.1. With respect to the software, licences, IT systems and applications owned or used by the Demerging Company on the day this Demerger Agreement is signed, the legal succession shall occur based on the Distribution of Assets Principles and in accordance with the draft inventories of assets attached to this Agreement as Annexes No. 1 and 2.

6.2. Of the trademarks protected by trademark that are owned by the Demerging Company on the day this Demerger Agreement is signed and are registered by the Hungarian Intellectual Property Office, effective from the Spin-off Day, the trademarks related to the commercial activity of the IT/SI Business shall be transferred to the Demerging Company by spin-off, through legal succession, while the remaining trademarks shall continue to be owned by the Demerging Company, in accordance with the provisions of Annex No. 7.

6.3. IP address spaces: The RIPE membership of the Demerging Company, and therefore the continuous Contracting party in all of its contracts concluded with RIPE NCC shall continue to be the Demerging Company as of the Spin-off Day.

4iG Public Limited Company

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6.4. Domain names: The legal successor of those effective domain names which are used by the Demerging Company and are registered – in accordance with the list included in Annex No. 8 – under the procedures of the Council of Hungarian Internet Providers or in any other manner on the day this Division Contract is signed shall be - in accordance with the list included in Annex No. 8 - the Demerging Company by spin-off.

7. DETERMINATION OF THE LEGAL SUCCESSOR WITH RESPECT TO MORTGAGE, OTHER RIGHTS AND OBLIGATIONS REGISTERED IN OFFICIAL REGISTERS

7.1. Of the mortgages registered in the security interest register maintained by the Hungarian Chamber of Civil Law Notaries and binding the Demerging Company as mortgagor on the day this Agreement is signed, legal succession shall occur in case of those mortgages which are specified in Annex No. 9 of this Agreement.

8. THE RATIO OF THE DISTRIBUTION OF ASSETS

8.1. According to the Spin-off draft balance sheet of assets and liabilities, the planned ratio of the distribution of assets regarding each balance sheet item is the following:

IFRS Balance Sheet Item*	Demerging Company (%)	Demerging Company by spin-off (%)
Over-the-year assets	95.7	4.3
Intangible assets	29.4	70.6
Land and buildings, machinery and equipment Property, plant and equipment	49.7	50.3
Lease rights transaction	73.5	26.5
Deferred tax assets	100.0	0
Goodwill	0	100.0
Equity	99.0	1.0
Other over-the-year assets	99.7	0.3
Current assets	78.3	21.7
Inventories	11.6	88.4

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Trade receivables	100.0	0
Other short-term financial instruments	79.8	20.2
Other short-term non-monetary asset	79.8	20.2
Liquid assets and cash equivalents	77.4	22.6
Own equity	89.8	10.2
Issued capital	85.7	14.3
Repurchased own shares	100.0	0
Capital reserve	88.9	11.1
Accumulated profit reserve	100.0	0
Accrued other comprehensive income	100.0	0
Long-term liabilities	98.4	1.6
Short-term liabilities	75.6	24.4

- 8.2. In accordance with Section 18(1)(c) of the Transformation Act, the planned ratio of distribution of the assets of the Demerging Company between the Demerging Company and the Demerging Company by spin-off shall be 94.7 % (Demerging Company) – 5.3 % (Demerging Company by spin-off).
- 8.3. In course of this Spin-off the assets and liabilities will not be revaluated.
- 8.4. According to the draft balance sheet of assets and liabilities, the pre-Spin-off equity of 4iG amounts to HUF 155,412,623 thousand, that is one hundred fifty-five million four hundred twelve thousand six hundred twenty-three thousand Hungarian Forints. The value of the subscribed capital (share capital) is 5,981,499,480,-HUF, i.e. five billion nine hundred and eighty-one million four hundred and ninety-nine thousand four hundred and eighty Hungarian Forints. The capital reserve of 4iG amounts to HUF 133,889,985 thousand, that is one hundred thirty-three million eight hundred and eighty-nine thousand nine hundred and eighty-five thousand Hungarian Forints, the retained earnings amount to HUF 18,739,752 thousand, that is eighteen million seven hundred and thirty-nine thousand seven hundred and fifty-two Thousand Hungarian Forints, while the repurchased own shares amount to HUF - 3,198,614 thousand, that is minus three million one hundred and ninety-eight thousand six hundred and fourteen Thousand Hungarian Forints.

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position: members of the Board of Directors, with joint signatory powers

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V. THE REASONS FOR AND THE METHOD OF IMPLEMENTATION OF THE CAPITAL RESTRUCTURING

1. In course of the Spin-off, the capital structure of the Demerging Company and the Demerging Company by spin-off shall be restructured as follows.
2. In case of the Demerging Company by spin-off, the equity of HUF 1,000,000 thousand, that is one million Thousand Hungarian Forints, shall be provided by the Demerging Company to the Demerging Company by spin-off as monetary contribution, while the sum of HUF 16,718,400 thousand, that is sixteen million seven hundred and eighteen thousand four hundred thousand Hungarian Forints, shall be placed in capital reserve, as the balance of the assets and liabilities taken over, which shall be recognised by the spin-off company in its draft balance sheet of assets and liabilities in column "settlement of accounts". The equity and the capital reserve of the Demerging Company shall remain unchanged after the division, and the sum recognised among the Participations in the Demerging Company shall increase by the sum of HUF 17,718,400 thousand, that is seventeen million seven hundred and eighteen thousand four hundred thousand Hungarian Forints.
3. As a result of the Spin-off, the capital structure of the Demerging Company and the Demerging Company by spin-off shall be the following:
 - (i) The equity of 4iG as the continuing business association amounts to HUF 155,412,623 thousand, that is one hundred and fifty-five million four hundred and twelve thousand six hundred and twenty-three thousand Hungarian Forints. The value of the subscribed capital (share capital) is 5,981,499,480,-HUF, i.e. five billion nine hundred and eighty-one million four hundred and ninety-nine thousand four hundred and eighty Hungarian Forints. The capital reserve of 4iG amounts to HUF 133,889,985 thousand, that is one hundred and thirty-three million eight hundred and eighty-nine thousand nine hundred and eighty-five thousand Hungarian Forints, the retained earnings amount to HUF 18,739,752 thousand, that is eighteen million seven hundred and thirty-nine thousand seven hundred and fifty-two Thousand Hungarian Forints, while the repurchased own shares amount to HUF - 3,198,614 thousand, that is minus three million one hundred and ninety-eight thousand six hundred and fourteen Thousand Hungarian Forints.
 - (ii) The equity of the Demerging Company by spin-off amounts to HUF 17,718,400 thousand, that is seventeen million seven hundred and eighteen thousand four hundred thousand Hungarian Forints. The value of the subscribed capital (share capital) is 1,000,000,-HUF, i.e. one billion Hungarian Forints. The capital reserve of the Demerging Company by spin-off amounts to HUF 16,718,400 thousand,

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that is sixteen million seven hundred and eighteen thousand four hundred thousand Hungarian Forints, the retained earnings amount to HUF 0 thousand, that is zero Thousand Hungarian Forints, while repurchased own shares also amount to HUF 0 thousand, that is zero Thousand Hungarian Forints.

VI. MANNER OF SETTLEMENT OF ACCOUNT WITH THOSE MEMBERS WHO DO NOT WANT TO PARTICIPATE IN THE SPIN-OFF

1. The share of the assets those shareholders are entitled to who do not wish to participate as shareholders in the continuing (surviving) company, i.e. in the Demerging Company, will be paid as follows. Pursuant to Sections (2) and 18/A of the Article 5 of the Transformation Act, the shareholder may declare in writing within thirty (30) days of the date of the announcement of the Demerger Plan, but no later than at the General Meeting to be held on 30 September 2024, before the commencement of the vote that will finally decide on the reorganisation that he/she does not endeavour to become a shareholder of the continuing (surviving) company, i.e. the Demerging Company. In the absence of such a declaration, the shareholder shall be deemed to have declared his/her intention to become a shareholder of the continuing (surviving) company, i.e. the Demerging Company.

Pursuant to Section 6 (5) of the Transformation Act, the capital shares due to the persons who do not intend to participate in the Demerging Company shall be distributed to such shareholders respectively within sixty (60) days of the registration of the Demerging Company by spin-off by the competent court of registration, unless a separate agreement concluded with the concerned persons defines a different deadline.

With regard to the hereinabove – and in order to assess the final number of departing shareholders – 4iG Plc. will disclose the following notification to its shareholders:

- a) Shareholders of 4iG Nyrt. (hereinafter referred to as "**4iG Shareholder**") who decide to remain owners/shareholders in 4iG Nyrt. after the Spin-off have nothing further to do with their shares.
- b) To those 4iG shareholders who decide not to remain shareholders of the Demerging Company and who make valid declarations to this effect, as consideration of their shares and in accordance with Section 6(3) of the Transformation Act, the sum of HUF 520.- (that is five hundred and twenty Hungarian Forints) per share shall be paid within sixty (60) days of the registration of the Demerging Company by spin-off, however, upon the registration of the Demerging Company by spin-off, such shareholders shall lose their ownership of their former

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4iG shares. In line with Section 6 (3) of the Transformation Act, the shareholder's capital share is determined as the asset value the shareholder would be entitled to in the case of the termination of 4iG Plc. without legal succession prior to the Spin-off, that is equal to the per share value of the own equity of 4iG Plc. HUF (155,412,623,079, i.e. one hundred and fifty-five billion four hundred and twelve million six hundred and twenty-three thousand and seventy-nine Hungarian Forints).

We warn our Esteemed Shareholders that

- (i) simultaneously with the registration of the Demerging Company by spin-off, the exiting shareholders shall lose their ownership of those 4iG shares regarding which the shareholders had declared their intention to exit, and such shares shall become the own shares of 4iG Plc. In respect of these shares, 4iG Plc. will only pay the consideration per share to the holder of the share.
- (ii) the value to be paid to the withdrawing shareholders is below the market price of the shares. For your information: The average price of 4iG shares on the Budapest Stock Exchange for 180 days, which refers to the period prior to the date of submission of this Demerger Plan, was HUF 819 (eight hundred and nineteen Hungarian Forints). However, we hereby inform you that, in the event of the adoption of the present Demerger Plan, the average price set out above may be adjusted in view of the time elapsed between the submission of the present Demerger Plan and its adoption.
- (iii) The Demerging Company by spin-off is exclusively owned companies of 4iG Plc., which are subsidiary companies within the scope of consolidation of 4iG Plc.;
- (iv) The draft statement of assets and liabilities and draft inventory of assets, as well as other documents related to the Spin-off will be published together with this proposal on the website of 4iG Plc. (www.4ig.hu) and its other publication places (www.bet.hu , www.kozzetetelek.mnb.hu).

Shareholders who decide not to become shareholders of the Demerging Company may announce their intention, starting from the date of publication of this proposal at the latest at the General Meeting that will finally decide on the reorganisation (Spin-off), by submitting a declaration to the Board of Directors of 4iG Plc. prior to the reorganisation (spin-off) decision, as follows:

- (i) Pursuant to Article 144 of Act CXX of 2001, on Capital Markets, the shareholder intending to withdraw shall, prior to submitting a valid withdrawal declaration, block his/her shares in his/her securities account with a closing date of 31 December 2024, indicating "settlement with withdrawing shareholder" as the legal title of blocking and 4iG Plc. as the beneficiary of the blocking. After the blocking, the shareholder is not entitled to dispose of the shares until the blocking is released.

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- (ii) The shareholder intending to withdraw should request a certificate of the blocking from his/her securities account manager.
- (iii) The shareholder intending to withdraw shall issue an order for the transfer of his/her shares included in the declaration to the securities account of 4iG Plc. specified for this purpose, with the client account number 14400018-03310607-00906009 "4iG 9060" held by Equilor Befektetési Zrt. at KELER Zrt., in a form approved by the securities account manager (transfer order). The cost of the transfer shall be borne by the shareholder.
- (iv) The shareholder intending to withdraw should properly complete the declaration attached as Annex No. 5 to the Demerger Plan (in a notarial deed or a private deed with full probative value) and send/submit/transmit it together with the original certificate of blocking and the original transfer order to the following address: 4iG Plc., 1013 Budapest, Krisztina körút 39., so that the documents are received no later than the announced starting time of the General Meeting (10:00 on 30 September 2024). Please, write on the envelope comprising your declaration the following notice: "4iG Plc. exiting declaration".
- (v) If a shareholder wishes to make a declaration of withdrawal at the General Meeting, he/she must be present in person or by proxy at the meeting for the relevant item. The conditions for attendance at the General Meeting were set out in the notice of the General Meeting. If the shareholder acts by proxy, the declaration of withdrawal is valid, provided that the other conditions set out above are fully met, if the proxy given by the shareholder expressly covers the making of the declaration of withdrawal. The proxies shall be verified in this respect on the spot of the General Meeting.
- (vi) In the case of a private individual shareholder, attach a certificate of the cost value of the shares to the declaration in order to determine the tax to be deducted from the consideration payable for the shares.

We draw the attention of our esteemed Shareholders to the fact that the declarations sent/submitted/made the shareholders shall only be considered as Valid Exit Declaration if the obligations defined hereinabove are entirely and accurately performed; otherwise, the declaration shall be null and void and deemed as if the shareholder hadn't made it at all, and the shareholder shall remain a shareholder of the Demerging Company.

If the General Meeting decides on the Separation and the court of registration registers the Demerging Company by spin-off, 4iG Plc. shall inform the securities account manager that it has become entitled to initiate the transfer of the securities blocked in its favour, and the securities account manager shall arrange for the transfer of the shares to the securities account of 4iG Plc.

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If the General Meeting does not decide on the Spin-off or if the Spin-off is not registered by the court of registration, 4iG Plc. shall inform the securities account manager within three (3) business days at the latest that the securities may be released from the blocking. On this basis, the securities account manager shall ensure that the block is released.

The shares will be transferred to the above securities account of 4iG Plc. as treasury shares after the registration of the Demerging Company by spin-off at the court of registration. The shareholder is not entitled to dispose of the shares concerned after the declaration has been made.

If the General Meeting does not decide on the Spin-off, 4iG Plc. will return all the documents he/she has provided to the shareholder intending to withdraw at the General Meeting.

If, following the decision of the General Meeting, the Spin-off is not registered by the court of registration, 4iG Plc. will arrange for the return of the certificate of ownership and the transfer order to the shareholder or securities account holder within three (3) working days of becoming legally binding of the negative order.

The payment of the consideration due for the shares shall be as follows: For all those shares issued by 4iG Nyrt. with the nominal value of HUF 20.-, i.e. twenty Hungarian Forints per share (ISIN: HU0000167788) regarding which the current 4iG Shareholders who do not want to participate in the continuing (surviving) company, i.e. in the Demerging Company as shareholders had made a declaration and had fulfilled the requirements specified in this notice completely, and if their shares had been transferred to the securities account of 4iG Plc.– in accordance with Section 6(3) of the Transformation Act – such shareholders shall receive the sum of HUF 520 (that is five hundred and twenty Hungarian Forints) per share from the assets of 4iG Plc.; this sum shall be received by the persons who do not want to participate in the continuing (surviving) company, i.e. in the Demerging Company as shareholders within sixty (60) days of the registration of the Demerging Company by spin-off, via transfer to the bank account/client account specified by such persons in the declaration.

We draw the kind attention of our esteemed private person Shareholders that in certain cases defined by prevailing tax laws the payer is obliged to perform tax deduction from the payment. If the shareholder does not provide proof of the cost value of the shares, 4iG Plc. will consider the total consideration payable as an income withdrawn from the business. Hence, we kindly ask the Esteemed Shareholders to inquire about the applicable tax provisions before making the exit declaration.

2. Following the Spin-off, the sole and exclusive member of the Demerging Company by spin-off shall be the Demerging Company, in accordance with Section 3.45(1a) of the Civil Code.

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3. The members (shareholders) of the Demerging Company shall not be obliged to provide further, additional capital contribution in connection with the Spin-off.

VII. INSTRUMENTS OF CONSTITUTION

1. In compliance with the provisions of Section 18(3) of the Transformation Act, the form of company of the Demerging Company shall continue to be public company limited by shares.
2. The draft of the articles of incorporation of the Demerging Company forms an annex to the Demerger Plan and this Agreement (Annex No. 10), which the Demerging Company, as the sole shareholder, acknowledges as binding upon itself by signing the articles of incorporation of the Demerging Company.

VIII. REPRESENTATIONS, OTHER DECLARATIONS

1. Demerging Company as the sole member (shareholder) of the Demerging Company by spin-off declares that the Demerging Company by spin-off agrees that - taking into consideration Section 188(1)(b) of Act CXXVII of 2007 on the Value Added Tax ("**VAT Act**") – starting from the acquisition, the Demerging Company by spin-off as legal successor shall be entitled to and be bound by the rights and obligations regulated in the VAT Act and related to the acquisition and the acquired assets with respect to the assets (part of assets) and/or right(s) of pecuniary value acquired from the Demerging Company through the Spin-off ("**Assets**"), taking into consideration the Distribution of Assets Principle, with that within the limitation period, the Demerging Company as legal predecessor shall have joint and several liability together with the Demerging Company by spin-off for the fulfilment of those liabilities regulated in the VAT Act which arose related to the Asset and until the acquisition.
2. The costs, duties and fees related to the Spin-off shall be borne by 4iG.
3. Pursuant to Section 16 (12) of the Act on Corporate Tax, in the sphere of taking into account the assets and liabilities, received from the Demerging Company as the legal predecessor during adjusting the tax base, the Demerging Company by spin-off as a legal successor undertakes to apply Section 16 (14) of the Act on Corporate Tax, i.e. *"After transformation, merger, division, the successor shall determine its tax base taking into account the assets and liabilities received from the predecessor (including accrued income) – by adjusting the pre-tax profit – as if the transformation of assets had not taken place. The acquiring company shall keep separate accounts for the acquired assets and liabilities and*

4iG Public Limited Company

represented by: [O] and [O]

position: members of the Board of Directors, with joint signatory powers

I, the undersigned, countersign this instrument on the last page. The date and place of signature and countersignature of this instrument are also indicated on the last page.

KERTÉSZ AND PARTNERS PLLC

DR. POMÁZI MIKLÓS attorney-at-law, Partner, chamber membership identification number: 36067344
address, telephone, fax: HU-1066 Budapest, Mozsár utca 16. VI. emelet, +36 1 920-64-64, +36 1 920-64-65

shall disclose in those accounts the cost, carrying amount and calculated carrying amount of the assets and liabilities recognised by the legal predecessor at the date of the acquisition and the amount of the asset or liability recognised by it as an adjustment to profit or loss before tax following the acquisition."

4. Demerging Company confirms that if real estate properties are also subject to the legal succession, then the acquisition thereof as a result of the Spin-off specified in this Contract shall be exempt from the duty on onerous transfer of property in accordance with Section 26(1)(q) of Act XCIII of 1990 on Duties, according to which section the acquisition of property occurring in the framework of preferential transfer under the Corporate Tax Act shall be exempt from the duty on onerous transfer of property.

The Demerging Company by spin-off agrees to comply with the requirements specified in Section 16(14) of the Corporate Tax Act.

The Demerging Company by spin-off as legal successor shall join the Corporate Tax Act group represented by Antenna Hungária Magyar Műsorszóró és Rádióhírközlési Zártkörűen Működő Részvénytársaság (tax number: 17104742-6-44), as of the date of its formation. The joint statement signed by all members of the Corporate Tax Act group shall be submitted to the National Tax and Customs Administration by Magyar Műsorszóró és Rádióhírközlési Zártkörűen Működő Részvénytársaság (tax number: 10834730-2-44) as group representative, together with the change notification form number 25T118, with the data of the legal successor to be created, within 30 days of the formation of the legal successor.

5. In the draft balance sheet of assets and liabilities, the asset elements were classified based on the contracts effective on the balance sheet day. Demerging Company confirms that as part of its real estate management activity, it intends to amend the contractual terms and conditions of the lease agreements concluded with the those member companies that occupy the leased property - which functions as the registered office of the Company - as sub-lessees. The changes may affect the elements of the lease services and in connection with this, the rental fee, as well as – among others – the term of the lease period. Negotiations related to the amendment of the contract had already started between the Demerging Company and the member companies concerned, however, the amended terms and conditions will be finalised only during the period following the completion of the drafting of this document, but it is expected to take place before the end of the year. The contract amendment affects exclusively those real estate leasing activities that are resumed by the Demerging Company. Making the declaration included in this paragraph became necessary due to the recognition of the sub-lease agreements concluded with member companies in compliance with the FRS accounting.

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6. Taking into consideration the provisions of Section 3:115 of the Civil Code, Demerging Company establishes that any member of the management and the supervisory board of the Demerging Company - considering the provisions of Section 3:287(2) of the Civil Code - may assume any executive officer or supervisory board member position in any subsidiary of the Demerging Company, as well as in any business operator that pursues the same activity as the Demerging Company.

If any member of the management and the supervisory board accepts any new executive officer or supervisory board position, then he/she shall notify those companies of this fact in which he/she is already an executive officer or member of the supervisory board, within fifteen days of accepting the position.

IX. MISCELLANEOUS PROVISIONS

1. 4iG is a business enterprise registered in Hungary and is not restricted in its right to make a declaration.
2. In connection with the preparation and countersigning of the present Agreement and the related court of registration proceedings, the Parties grant a power of attorney to the law firm **KERTÉSZ AND PARTNERS** (registered office: 1066 Budapest, Mozsár utca 16. VI. emelet; represented by dr. Pomázi Miklós, attorney-at-law, Partner; bar association ID number: 36067344) to represent them in relation to the present Agreement in the court of registration proceedings related to the present Agreement (including application on change and registration), in the full scope of the powers specified in the Act on Attorneys. This Agreement is also a power of attorney and a brief, in that the Demerging Company expressly acknowledges and confirms by signing this Agreement that the mandate and power of attorney of the drafting attorney do not extend to the description of the obligations under tax and duty legislation in connection with the legal transaction under this Agreement, to the examination and explanation of competition law issues. The acting attorney declares that he has executed client identification prior to countersigning this Agreement.
3. The Demerging Company does not have any employee representation organisation, such representation organisation does not operate at the Demerging Company.
4. This Contract shall be valid and effective subject to the approval and acceptance of the supreme body of 4iG. 4iG establishes and by signing this Contract explicitly confirms that the Supreme Body Decisions defined in this point contain all the approvals and consents required for the conclusion of this Agreement.

4iG Public Limited Company

represented by: [O] and [O]

position: members of the Board of Directors, with joint signatory powers

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5. If any provision of this Agreement, in whole or in part, is found by a court to be invalid, unenforceable or contrary to law, this shall not invalidate the remaining provisions of this Agreement, which shall remain in full force and effect.
6. If any of the invalid, unenforceable or unlawful provisions should become valid, enforceable or lawful by deleting part of said provision, then it must be put into application with the amendments necessary for the validation of the Spin-off.
7. In matters not explicitly regulated in this Agreement, the provisions of the Civil Code, the Transformation Act and other related laws, as well as the provisions of the Demerger Plan shall prevail.
8. This Division Contract shall be signed by the executive officer of the Demerging Company, taking into consideration the authorisation granted by those Supreme Body Decisions that approved the Demerger Agreement.

Annexes:

- Annex No. 1: The (pre-Spin-off) draft balance sheet of assets and liabilities and inventory of assets of the Demerging Company and the (post-Spin-off opening) draft balance sheet of assets and liabilities and inventory of assets of the Demerging Company, as well as the declarations of the supervisory board of the Demerging Company related to the division (supervisory board reports)
- Annex No. 2: The draft balance sheet of assets and liabilities and inventory of assets of the Demerging Company by spin-off
- Annex No. 3: The independent audit report on the draft balance sheets of assets and liabilities and inventories of assets
- Annex No. 4: Distribution Of Assets Principle

4iG Public Limited Company

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position: members of the Board of Directors, with joint signatory powers

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- Annex No. 5: List of contracts transferred from the Demerging Company to the Demerging Company by spin-off
- Annex No. 6: List of employees transferred from the Demerging Company to the Demerging Company by spin-off through legal succession
- Annex No. 7: List of trademarks transferred from the Demerging Company to the Demerging Company by spin-off
- Annex No. 8: List of domain names transferred from the Demerging Company to the Demerging Company by spin-off
- Annex No. 9: Distribution of mortgages on the assets registered in the Collateral Register kept by the MOKK after the Spin-off
- Annex No. 10: Draft of the instrument of constitution of the Demerging Company by spin-off
- Annex No. 11: Sample statement of shareholder intending to exit

Dated as of 30 September 2024 in Budapest

4iG Public Limited Company

represented by: [o] and [o]

position: members of the Board of Directors, with joint signatory powers

I, the undersigned, hereby countersign the present instrument in accordance with Section 43(1) of Act LXXVIII of 2017 on the Professional Activities of Attorneys-at-law (hereinafter referred to as "Act on Attorneys").

Place and date of the countersignature: BUDAPEST, ___ (day) ___ (month) 2024 (year). Pursuant to Section 44 of the Attorneys Act, by countersigning this deed I attest that the deed is in accordance with the will of the signatory and the law, and the signatory has acknowledged his/her signature on the deed as his/her own before my deputy authorised pursuant to Section 44 (3) a) of the Attorneys Act.

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