



Report on review of the condensed interim separate financial information

To the shareholders of CORDIA International Zrt.

Introduction

We have reviewed the accompanying condensed interim separate statement of financial position of CORDIA International Zrt. ("Company") as at 30 June 2023 and the related condensed interim separate statement of profit or loss and other comprehensive income for the 6 month period then ended, the condensed interim separate statement of changes in equity, condensed interim separate statement of cash flows, and the related explanatory notes ("condensed interim separate financial information").

Management is responsible for the preparation and presentation of the condensed interim separate financial information in accordance with International Accounting Standard 34, 'Interim financial reporting' as adopted by the European Union. Our responsibility is to express a conclusion on this condensed interim separate financial information based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, 'Review of interim financial information performed by the independent auditor of the entity'. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim separate financial information is not prepared, in all material respects, in accordance with International Accounting Standard 34, 'Interim financial reporting' as adopted by the European Union.

Budapest, 29 September 2023

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