INDEPENDENT AUDITOR'S REPORT

To the attention of the General Assembly of the Hungarian Helsinki Committee

Opinion

We have audited the accompanying simplified financial statements of Magyar Helsinki Bizottság (hereinafter referred to as „the Organisation"), which comprise the balance sheet as at 31.12.2025 (in which the balance sheet total is THUF 924 812, and the profit after tax of the year is THUF4 929), the related income statement for the year then ended, and supplementary notes, comprising significant accounting policies and other explanatory infromation.

In our opinion, the accompanying simplified financial statements give a true and fair view of the financial position of Magyar Helsinki Bizottság as at 31.12.2025, and of its financial performance for the year then ended in accordance with the provisions of Act C of 2000 on Accounting in force Hungary („hereinafter referred to as Act on Accounting").

Basis for Opinion

We conducted our audit in accordance with Hungarian National Standards on Auditing and with applicable laws and regulations in force in Hungary.
Our responsibilities under those standards are further described in the „Auditor's Responsibilities for the Audit of the Simplified Financial Statements" section of our report.
We are independent of the Organisation 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 Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the IESBA Code) and we also comply with further ethical requirements set out in these.

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

Other Matter: the charitable annex

Other information comprises the charitable annex of the Organisation for the year 2025.
Management is responsible for the preparation of charitable annex in accordance with the provisions of 350/2011. (30.XII.) Edict.

Our opinion on the simplified annual financial statements expressed in the "Opinion" section of our independent auditor's report does not cover the charitable annex and we do not issue any conclusion that provides any form of assurance referring to the charitable annex.
In connection with our audit of the simplified annual financial statements, our responsibility is to read the charitable annex and, in doing so, consider whether the charitable annex is materially inconsistent with the simplified annual financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.
If based on our work performed we conclude that the other information is materially misstated we are required to report this fact and the nature of such misstatement. We have nothing to report in this respect.

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

Management is responsible for the preparation and fair presentation of the simplified financial statements in accordance with the act on accounting and for such internal control as management determines is necessary to enable the preparation of simplified financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the simplified annual financial statements, management is responsible for assessing the Organisation'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 Organistion to continue as a going concern.
Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the simplified 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 the 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 simplified financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the simplified 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 our 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 Organisation'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 of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern.

  If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the simplified financial statements or, if such disclosures are inadequate, to modify our opinion.

  Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
  However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the simplified financial statements, including the disclosures, and whether the simplified financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We 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 we identify during our audit.

08.04.2026

Elektronikusan aláírta:
Dr. Serényi Iván György
2026-04-08 11:51:43 +0200

dr. Serényi Iván
Audit Service Kft.
1022 Budapest, Bimbó út 3.
ny.sz.: 001030

Elektronikusan aláírta:
Dr. Serényi Iván György
2026-04-08 11:51:02 +0200

dr. Serényi Iván
ny.sz.: 003607

This opinion is inseparable part of the simplified financial statements of the company named above.

Any kind of manipulation of this opinion or any kind of abuse of this opinion with the help of false data will invalidate the opinion and could have a legal supervisory procedure as a consequence!

Hungarian Helsinki Committee					
Other organizations simplified annual report - Balance sheet					
Ssz.		**Description / THUF**	**31/12/2024**	**Effect of revision**	**31/12/2025**
1	**A.**	**FIXED ASSETS**	**6 475**		**3 858**
2	I.	Intangible assets	1 727		1 686
3	II.	Tangible assets	4 748		2 172
4	III.	Financial investments			
5	**B.**	**CURRENT ASSETS**	**911 653**		**895 738**
6	I.	INVENTORIES	2 214		1 369
7	II.	RECEIVABLES	5 921		2 428
8	III.	SECURITIES			
9	IV.	LIQUID ASSETS	903 518		891 941
10	**C.**	**REPAYMENTS AND ACCRUED INCOME**	**37 966**		**25 216**
11		**TOTAL ASSETS**	**956 094**		**924 812**

12	**D.**	**SHAREHOLDERS' EQUITY**	**418 420**		**423 348**
13	I.	STARTING CAPITAL/SUBSCRIBEN CAPITAL			
14	II.	CAPITAL CHANGE/RESULT	371 776		418 419
15	III.	TIED-UP RESERVE			
16	IV.	REVALUATION RESERVE			
17	V.	RESULT FROM CORE ACTIVITIES (PUBLIC BENEFIT ACTIVITIES) FOR THE CURRENT YEAR	46 644		4 929
18	VI.	BUSINESS ACTIVITY RESULTS FOR THE CURRENT YEAR			
19	**E.**	**PROVISIONS**			
20	**F.**	**LIABILITIES**	**59 925**		**43 248**
21	I.	SUBORDINATED LIABILITIES			
22	II.	LONG-TERM LIBAILITIES			
23	III.	CURRENT LIABILITIES	59 925		43 248
24	**G.**	**ACCRUALS AND DEFERRED INCOME**	**477 749**		**458 216**
25		**TOTAL EQUTITY AND LIABILITIES**	**956 094**		**924 812**

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Other organizations simplified annual report - Income statement

Ssz.		Description / THUF	31.12.2024 Core activity	31.12.2024 Business activity	31.12.2024 All	Correction of previous years Core activity	Correction of previous years Business activity	Correction of previous years All	31.12.2025 Core activity	31.12.2025 Business activity	31.12.2025 All
1	1.	NET SALES REVENUE	4 958		4 958				2 855		2 855
2	2.	OWN PERFORMANCE CAPITALIZED									
3	3.	OTHER INCOME	798 049		798 049				665 278		665 278
4		of wich:									
5		- membership fee,	160		160				70		70
6		- payment received form founder,									
7		- subsidies	797 889		797 889				665 208		665 208
8	4.	INCOME FROM FINANCIAL TRANSACTIONS	27 358		27 358				22 052		22 052
9	**A.**	**TOTAL REVENUE**	**830 365**		**830 365**				**690 185**		**690 185**
10		of which: revenues from public benefit activites	830 365		830 365				690 185		690 185
11	5.	MATERIAL COSTS	290 664		290 664				220 298		220 298
12	6.	STAFF COSTS	475 449		475 449				424 528		424 528
13		of which: benefits for senior executives	9 600		9 600				9 600		9 600
14	7.	DEPRECIATION	2 249		2 249				2 726		2 726
15	8.	OTHER OPERATING CHARGES	15 357		15 357				7 602		7 602
16	9.	EXPENSES ON FINANCIAL TRANSACTIONS	2		2				30 102		30 102
17	**B.**	**TOTAL EXPENSES**	**783 721**		**783 721**				**685 256**		**685 256**
18		of which: expenses for public benefit activities	783 721		783 721				685 256		685 256
19	**C.**	**PROFIT BEFORE TAX**	**46 644**		**46 644**				**4 929**		**4 929**
20	10.	TAX PAYABLE									
21	**D.**	**RESULTS FOR THE YEAR**	**46 644**		**46 644**				**4 929**		**4 929**

Informational data

Ssz. / Description / THUF	31.12.2024 Core activity	31.12.2024 Business activity	31.12.2024 All	Előző évek helyesbítései Core activity	Előző évek helyesbítései Business activity	Előző évek helyesbítései All	31.12.2025 Core activity	31.12.2025 Business activity	31.12.2025 All
A. Central government funding									
of which: normative grants									
B. Local government budget grants							2 850		2 850
of which: normative grants									
C. Funding provided from the European Union's Structural Funds and the Cohesion Fund									
D. Support from the European Union budget or from another state or international organization	193 581		193 581				195 452		195 452
E. Ammount allocated pursuant to Act CXXVI of 1996 on the use of a specific part of the personal income tax according to the taxpayer's discrection	8 544		8 544				13 504		13 504
F. Revenue from public services									
G. Donations	6 414		6 414				168		168

08.04.2026