

SHAREHOLDER'S RESOLUTIONS

The undersigned **EU-SOLAR Trading and Services Public Company Limited by Shares** (registered seat: 7630 Pécs, Kocsz street 127.; registration authority: Pécs County Court as Court of Registration; registration number: 02-10-060424; hereinafter: Issuer or Company), with regard to provisions of article 17.1. of book two, titled "*Regulations on Registration, Continued Trading and Deletion*", of the "*General Terms of Service of BSE Xtend*", hereby informs the public about shareholder's resolutions adopted by Energy Investment Public Company Limited by Shares (registered seat: 7630 Pécs, Kocsz street 127.; registration authority: Pécs County Court as Court of Registration; registration number: 02-10-060496) as sole shareholder of the Issuer (hereinafter: Shareholder) concerning matters of the agenda of the extraordinary general meeting of the Issuer convened not in the regular way on 28 June 2024.

Proposed agenda of the general meeting:

- 1. Final decision of the transformation of the Company to a European company limited by shares (Societas Europaea or SE)**
- 2. Accepting the transformation plan and the drafts that form part of it (draft transformation balance sheets and inventories, the draft articles of association of the Company as an SE, draft transformation agreement)**
- 3. Decision on the transformation date**
- 4. Appointment of the members of the board of directors of the Company as an SE, decision on their remuneration**
- 5. Appointment of the members of the supervisory board of the Company as an SE, decision on their remuneration**
- 6. Appointment of the members of the audit committee of the Company as an SE, decision on their remuneration**
- 7. Appointment of the statutory auditor for the Company as an SE, decision on its remuneration**
- 8. Authorizing the board of directors to execute the tasks to complete the transformation**

Agenda item no. 1.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 18/2024. (VI. 28.) of the sole shareholder

The Shareholder agrees with the intention on the transformation of the Company into a European Company (SE) pursuant to Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European Company (hereinafter referred to as the "EC Regulation") and Act no. XLV of 2004 on European Companies [EC Regulation article 37 and article 2 (4)] (hereinafter referred to as the "Transformation"). The Shareholder approves the transformation plan and the report of the board of directors pursuant to section 3 of the Transformation Act and article 37 (4) of the EC Regulation.

The conditions set out in article 2 (4) of the EC Regulation are fulfilled and there are no legal obstacles to the Transformation: the Company indirectly owns 100% of Cro Energija d.o.o. (date of incorporation: 06.06.2016) and Eu-Solar System Romania S.R.L. (date of incorporation: 15.12.2021), the Company is not in bankruptcy, forced liquidation or winding-up and the shareholders have made all their contributions to the assets as set out in the

articles of association, no criminal proceedings are pending against the Company and the Company is not subject to criminal sanctions.

The Shareholder decides to implement and therefore decides, pursuant to subsection (1) of section 6 of the Transformation Act, to transform the Company into a European Company. All of the Company's assets, all of its contracts, all rights and obligations under those contracts shall be transferred to the SE Company as the legal successor SE with effect from the Transformation. The successor of the Company shall be the Company as a European Company limited by shares.

The Shareholder records that no shareholder who does not participate in the Transformation will be included in the Transformation, therefore the Shareholder does not need to decide on the determination of the share of the assets of the departing member and the settlement with him/her, nor on the conditions of the transfer of assets [subsections (2)-(3) of section 6 of the Transformation Act] during the present Transformation. The sole shareholder of the legal successor SE remains Energy Investment Public Company Limited by Shares (registered seat: 7630 Pécs, Kocsz street 127.; registration authority: Pécs County Court as Court of Registration; registration number: 02-10-060496) holding 100% of the share capital of the European Company created by the Transformation.

Agenda item no. 2.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 19/2024. (VI. 28.) of the sole shareholder

The Shareholder records that the audited annual accounts of the Company as at 31 December 2023 have been used for the purpose of the Transformation's draft balance sheet and inventory of assets (pursuant to subsection (3) of section 4 of the Transformation Act), the reference date of the draft balance sheet and inventory of assets is 31 December 2023.

After the balance sheet date, payable dividend of HUF 1,800,000,000, subscribed pursuant to resolution no. 7/2024. (V. 31.) of the sole shareholder, has been taken into account on determining expected equity of the European company created by the Transformation in the draft balance sheet. Therefore, HUF 1,800,000,000 has been relocated to short-term liabilities against affiliated companies from profit reserve of the European company created by the Transformation. Apart from this, there have been no significant changes since the date of the draft balance sheet and the draft inventory of assets and liabilities that would have an effect on the assets and liabilities of the Company or the European company resulting from the Transformation.

The Shareholder approves the engagement of Assurance Audit Ltd. (seat: 1126 Budapest, Királyhágó street 5/B., 2/2.; registration number at the chamber of auditors: 002533; auditor: Tamás Hóbor (address: 1221 Budapest, Péter Pál street 46.; mother's name: Anna Gyertyánági; registration number at the chamber of auditors: 006662)) as an independent auditor to validate the draft balance sheets and draft asset inventories of the Company. The Shareholder records that the independent auditor is not the permanent auditor of the Company and has not performed audit for the benefit of the Company in the two business years prior to the balance sheet date and has not participated in the evaluation of in-kind (non-cash) contributions. The Shareholder has examined and approved the independent auditor's report. The Shareholder records that independent auditor's report certifies that the net assets of the Company as an SE are at least equal to its share capital and the value of reserves which cannot be distributed under the law or the articles of association (article 37 (6) of the EC Regulation).

The Shareholder approves the transformation plan prepared and proposed for adoption by the board of directors of the Company, which includes:

- (i) the Company's (closing) draft balance sheet and inventory of assets and liabilities (with independent auditor's report),
- (ii) the draft (opening) balance sheet and inventory of assets and liabilities of the Company as an SE (with independent auditor's report),
- (iii) the draft articles of association of the Company as an SE; and
- (iv) the draft transformation agreement.

The Shareholder notes that the Company does not intend to make use of the possibility of revaluation of assets provided for in Act no. C of 2000 on Accounting, and that the assets are valued at book value.

The capital structure of the Company as SE as a result of the Transformation is described in detail in the opening draft balance sheet prepared with a reference date of 31 December 2023. No capital restructuring will take place during the Transformation, however, after the balance sheet date, payable dividend of HUF 1,800,000,000, subscribed pursuant to resolution no. 7/2024. (V. 31.) of the sole shareholder, has been taken into account on determining expected equity of the European company created by the Transformation in the draft balance sheet. Therefore, HUF 1,800,000,000 has been relocated to short-term liabilities against affiliated companies from profit reserve of the European company created by the Transformation.

With reference to the provisions of Article 67 of the EC Regulation and subsection (3) of section 20 of Act no. C of 2000 on accounting, the Company as an SE (successor company) shall not yet determine its subscribed capital in EUR, but shall continue to keep its books and records in HUF (forint).

No payment will be made to the Shareholder out of the assets in excess of the share capital, and no benefits will be granted to the acting auditor, the executive officers, the executive employees, the members of the supervisory board and the audit committee.

The draft transformation agreement is approved by the Shareholder. The Shareholder records that no new member will join the Company during the Transformation. No additional contribution shall be made by an existing member. There are no members who do not participate in the Transformation, therefore it is not necessary to decide on the determination of the share of the assets of a departing member and the settlement with him/her, the conditions for the transfer of assets [subsections (2) - (3) of section 6 of the Transformation Act] during the present Transformation. The Shareholder authorizes the board of directors to sign the transformation agreement on behalf of the Company.

The Shareholder adopts the articles of association of the Company as European Company with effect from 1 October 2024.

The company name of the Company as an SE is EU-SOLAR Kereskedelmi és Szolgáltató SE Nyilvánosan Működő Európai Részvénytársaság, abbreviated as EU-SOLAR SE (in Hungarian); in foreign language the company name is EU-SOLAR Trading and Services SE Public European Company Limited by Shares, abbreviated as EU-SOLAR SE (in English).

The registered office of the Company as an SE is 7630 Pécs, Kocsz street 127, Hungary.

The share capital of the Company as an SE is HUF 250,000,000 (i.e. two hundred and fifty million forints), of which HUF 250,000,000 (i.e. two hundred and fifty million forints) is a cash contribution, representing 100% of the share capital. The share capital consists of 2,500,000 (i.e. two million five hundred thousand) ordinary registered shares with a nominal value of HUF 100.00 (i.e. one hundred forints) each of which entitles the holder to 1 (one) vote.

The sole shareholder of the legal successor SE is Energy Investment Public Company Limited by Shares (registered seat: 7630 Pécs, Kocsz street 127.; registration authority: Pécs County Court as Court of Registration; registration number: 02-10-060496), remaining holder of 100% of the share capital of the European Company created by the Transformation, shall

be entitled to 2,500,000 (i.e. two million five hundred thousand) registered ordinary shares with a nominal value of HUF 100.00 (i.e. one hundred forints), each of which shares entitles the holder to 1 (one) vote.

In exchange for the shares of the Company, 2,500,000 dematerialized ordinary shares with a nominal value of HUF 100.00 (i.e. one hundred forints) each will be issued, to which the shareholders of the Company will become entitled in the ratio of 1/1 exchange, i.e. for every 1 share held in the Company, the shareholder of the Company will become entitled to one share to be issued by the European Company (successor) created by the Transformation. Following the transformation date, the board of directors of the European Company resulting from the Transformation shall immediately arrange for the issue of dematerialized ordinary shares with a nominal value of HUF 100.00 each, carrying rights equivalent to those of the dematerialized ordinary shares previously issued by the transforming Company, with a nominal value of HUF 100.00 each. The newly issued ordinary shares will be credited to the securities accounts of the shareholders of the Company immediately after the issue.

The shares issued by the Company are ordinary shares in registered form only and the shares to be issued by the European Company (SE) created by the Transformation will be ordinary shares in registered form only, without any separate rights.

No cash payment against shares will be made in the Transformation.

Pursuant to sections 11 and 12 of Act no. XLV of 2004 on the European company, the management of a European company without a single management system (two-tier system within the meaning of articles 39 to 42 of the EC Regulation) is carried out by a board of directors consisting of at least three and at most eleven natural persons. The supervisory board of the European company limited by shares shall consist of at least three and, unless otherwise provided for in this law to ensure employee involvement, a maximum of fifteen members.

The Shareholder confirms that the Transformation into a European company constitutes a beneficial transformation pursuant to subsection 23/a. of section 4 of Act no. LXXXI of 1996 on corporate tax and dividend tax (hereinafter referred to as the "CIT Act"). The acquisition of assets during the Transformation is exempt from the transfer duty on property in rem pursuant to point g) of subsection (1) of section 26 of Act no. XCIII of 1990 on duties. The Company undertakes that, taking into account the assets and liabilities (including provisions and accruals) transferred from the predecessor after the Transformation, the Company will determine its tax base, by adjusting the pre-tax result, as if the Transformation had not taken place. The Company undertakes to keep separate records of the revalued assets and liabilities and to indicate in these records the cost value, book value, calculated book value and the amount recognized by the predecessor company as an adjustment to the pre-tax profit after the transformation on the basis of the asset or liability [subsections (9) - (11) of section 16 of the CIT Act]. In order to comply with the conditions set out in subsection (2) of section 17 subsections (1) – (2) of section 18 of Act no. CXXVII of 2007 on value added tax (hereinafter referred to as the "VAT Act"), the Company created by the Transformation declares that: it is a taxable person registered in Hungary at the time of acquisition or as a direct consequence thereof; it undertakes to pay the tax on the acquisition and the acquired assets, which are subject to the VAT Act; the rights and obligations of the person acquiring the goods or assets, and of the assets acquired and acquired by him, as provided for in the VAT Act, shall, by way of derogation from subsection (2) of section 18 of the VAT Act, be his successor in title and be binding on him from the date of acquisition; it shall not, either at the time of acquisition or subsequently, have any legal status under the VAT Act which is incompatible with, or likely to impair, the obligations referred to in the preceding point.

Agenda item no. 3.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 20/2024. (VI. 28.) of the sole shareholder

The Shareholder, utilizing the option provided for in subsection (2) of section 57 of Act no. V of 2006 on companies registration, court proceedings and winding-up and subsection (6) of section 6 of the Transformation Act, sets the date of the Transformation, i.e. the date on which the legal effects of the Transformation shall take effect, at 30 September 2024.

Agenda item no. 4.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 21/2024. (VI. 28.) of the sole shareholder

Confirming the appointment made in the articles of association, the Shareholder appoints András Balázs Petre (mother's name: Márta Baczur; date of birth: 18/05/1972; address: 7635 Pécs, Abaligeti road 14.), Hortenzia Kárpáti Petréné (mother's name: Márta Kiss; date of birth: 1970/05/28; address: 7635 Pécs, Abaligeti road 40.), dr. András Petre (mother's name: Emilia Berczeli; date of birth: 24/10/1943; address: 7624 Pécs, Jakabhegyi road 15.) and Antal Botond Recnz (mother's name: Edit Végh; date of birth: 21/08/1969; address: 1055 Budapest, Balassi Bálint street 7. 4th floor door no. 1.) to be the members of the board of directors of the Company as an SE for a definite period reckoned from 1 October 2024 until 30 September 2030. The Shareholder appoints András Balázs Petre to be the chairman of the board of directors. The Shareholder stipulates that the chairman of the board of directors is authorized to represent the Company and to sign on behalf of the Company individually, and any two other members of the board of directors are authorized to do so jointly. The Shareholder approves the remuneration of the appointed members of the board of directors as proposed.

Agenda item no. 5.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 22/2024. (VI. 28.) of the sole shareholder

Confirming the appointment made in the articles of association, the Shareholder appoints Tünde Ibolya Gadóné Szőke (mother's name: Ibolya Erzsébet Hardi; address: 7633 Pécs, Kőrösi Csoma Sándor street 2. A. 1st floor, door no. 1.) and Tamás József Véghely (mother's name: Irén Matyusz; address: 1174 Budapest, Csík street 3.) and Tamás Rózsás (mother's name: Irén Gedeon; address: 2030 Érd, Hanság street 16.) to be the members of the supervisory board of the Company as an SE for a definite period reckoned from 1 October 2024 until 30 September 2030. The Shareholder approves the remuneration of the appointed members of the supervisory board as proposed by the board of directors.

Agenda item no. 6.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 23/2024. (VI. 28.) of the sole shareholder

Confirming the appointment made in the articles of association, from among the independent members of the supervisory board, the Shareholder appoints Tünde Ibolya Gadóné Szőke (mother's name: Ibolya Erzsébet Hardi; address: 7633 Pécs, Kőrösi Csoma Sándor street 2. A. 1st floor, door no. 1.) and Tamás József Véghely (mother's name: Irén Matyusz; address: 1174 Budapest, Csík street 3.) and Tamás Rózsás (mother's name: Irén Gedeon; address: 2030 Érd, Hanság street 16.) to be the members of the audit committee of the Company as

an SE for a definite period reckoned from 1 October 2024 until 30 September 2030. The Shareholder approves the remuneration of the appointed members of the audit committee as proposed by the board of directors.

Agenda item no. 7.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 24/2024. (VI. 28.) of the sole shareholder

Confirming the appointment made in the articles of association, the Shareholder appoints PricewaterhouseCoopers Auditing Ltd. [seat: 1055 Budapest, Bajcsy-Zsilinszky road 78.; registration number: 01-09-063022; auditor personally responsible for the audit of the Company: Péter Biczó (registration number at the chamber of auditors: 004957; mother's name: Judit Veronika Silber; address: 1158 Budapest, Klebelsberg Kunó street 84.)] to be the auditor of the Company as an SE for a definite period reckoned from 1 October 2024 until 31 May 2025. The Shareholder approves the remuneration of the appointed auditor as proposed by the board of directors.

Agenda item no. 8.

Under this item of the agenda, the following decision was made by the sole Shareholder:

Resolution no. 25/2024. (VI. 28.) of the sole shareholder

The Shareholder authorises the board of directors of the Company to take all steps necessary for the implementation and registration of the Transformation, to indicate on the Company's documents and in the transactions entered into that the Transformation of the Company is in progress and, if the Company is in the process of obtaining a public authorization, to notify the authority that granted the authorisation without delay of the decision on the Transformation.

Pécs, 28 June 2024

EU-SOLAR Plc.