REPORT OF THE AUDIT COMMITTEE FOR THE PERIOD 01.01.25–31.12.25

Introduction

The Audit Committee is a committee of the Company's Board of Directors, operating within the framework of the applicable legal and regulatory provisions and the principles of corporate governance concerning companies whose securities are traded on a regulated market. It operates in accordance with its Operating Regulation, as approved by the Board of Directors and as in force from time to time.

The Committee acknowledges the need for continuous improvement of the internal control environment as a key factor for the Company's sustainability. For the year 2026, it will focus on the most significant issues and risks within the scope of its responsibilities, placing particular emphasis on monitoring the progress of integrating the internal control system of the new subsidiary Bally's, into that of the Bally's Intralot Group.

Purpose – Responsibilities

The primary purpose of the Audit Committee (AC) is to support the Board of Directors in fulfilling its duties with regard to overseeing the quality and integrity of financial reporting and financial statements, evaluating the effectiveness and adequacy of the internal control system and risk management in relation to financial reporting, and monitoring the statutory audit of the Company's annual and consolidated financial statements. The Committee reports to the Board of Directors on how it performs its duties and submits its recommendations thereto.

The responsibilities and operation of the AC for the fulfillment of its purpose are further analyzed in its current Regulation of Operation, which have been drawn up in accordance with the provisions of Article 44 of Law 4449/2017, as amended by Article 74 of Law 4706/2020 and Article 43 of Law 2164/2024, the relevant decisions and clarifications of the Hellenic Capital Market Commission, the provisions of the Company's Operation Regulation, as in force, and in compliance with the Greek Corporate Governance Code adopted by the Company. They are available at the following hyperlink on the Company's website: https://www.intralot.com

The Committee informs the Board of Directors at least once per quarter, or whenever deemed appropriate, regarding its activities. This update indicatively includes:

- Significant, critical, and material matters relating to the preparation of the financial statements and the way they were addressed;
- Monitoring the audit planning, the progress of the audit, and assessing the effectiveness of the statutory audit process, as well as recommending the appointment, reappointment, or removal of the statutory auditor;
- Matters on which the Board of Directors has requested the Committee's opinion;

- The results of the statutory audit and an explanation of how it contributed to the integrity of financial reporting, as well as the role of the Committee; and
- The reports submitted to the Committee by the Head (Chief) of Internal Audit regarding the activities of the Internal Audit Department.

In the performance of its duties in general, the Committee had full and unrestricted access to all information necessary and essential for the execution of its responsibilities. The Company's Management provided it with the necessary infrastructure and personnel for the effective performance of its work.

Composition

In accordance with its Regulation of Operation, the Committee consists of three (3) independent non-executive members of the Board of Directors, who are not involved in the Company's operations in any way, in order to provide objective judgments free from conflicts of interest. At least one member of the Audit Committee must meet the criteria set out in paragraph 1 of Article 44 of Law 4449/2017.

The current Audit Committee of the Company was elected in its present composition by resolution of the Ordinary General Meeting on 30/05/2024. The term of office of the Committee members is equal to that of the Board of Directors.

All the members of the Committee possess sufficient knowledge of the sector in which the Company operates, and at least one member has adequate knowledge of accounting and auditing, by virtue of their professional experience and background, as confirmed by their curricula vitae, which are posted on the Company's website.

The Committee consists of the following members:

- Georgios Karamichalis, Chairman of the Committee, Independent Non-Executive Member of the Board of Directors
- Adamantini Lazari, Independent Non-Executive Member of the Board of Directors
- Dionysia Xirokosta, Independent Non-Executive Member of the Board of Directors

Meetings

The Audit Committee meets as often as deemed necessary, following an invitation by its Chair, and meets with the Company's statutory auditor without the presence of the Company's Management at least twice per year. For the implementation of its work, the Audit Committee convenes within the first quarter of each year in order to design and determine the annual plan regarding the frequency and timing of its meetings for the calendar year, so as to cover the audit areas and systems falling within its responsibilities

In addition to its members and its Secretary, the Committee may, at its discretion and depending on the purpose and agenda of each meeting, invite to attend executives of the Finance Department, the Head (Chief) of Internal Audit, the Statutory Auditor, other members of the Board of Directors, and any executive within or outside the Company who may assist in informing the Committee.

During the financial year 2025 (01/01/2025 – 31/12/2025), the Committee held a total of twenty-one (21) meetings, and all of its decisions were adopted unanimously. During each meeting, all agenda items were reviewed and resolved, following the prior distribution of the required briefing materials and, where deemed necessary, the participation of additional Management executives—beyond its members—without voting rights, as well as the statutory auditor.

During the scheduled meetings of the Board of Directors, the Chair of the Audit Committee informs the members of the Board of Directors regarding the outcome of the Committee's work.

Activities of the Commission in the financial year 2025

The Audit Committee, during its meetings, dealt with issues within its competence and specifically:

FULL NAME	CAPACITY	TERM OF OFFICE/ COMMENCEMENT OF PARTICIPATION IN THE AUDIT COMMITTEE	NUMBER OF MEETINGS
GEORGIOS KARAMICHALIS*	MEMBER OF THE BOARD OF DIRECTORS - INDEPENDENT NON-EXECUTIVE MEMBER - CHAIRMAN	30.05.24 - 30.05.30	21
ADAMANTINI LAZARI**	MEMBER OF THE BOARD OF DIRECTORS - INDEPENDENT NON-EXECUTIVE MEMBER - MEMBER	30.05.24 - 30.05.30	20
DIONYSIA XIROKOSTA**	MEMBER OF THE BOARD OF DIRECTORS - INDEPENDENT NON-EXECUTIVE MEMBER - MEMBER	30.05.24 - 30.05.30	21

*** Mr. G. Karamichalis was elected to the Audit Committee for the first time on 30.05.2024.**

**** Ms. Adamantini Lazari and Ms. Dionysia Xirokosta were first elected as members of the Audit Committee on 29.06.2021 and were subsequently re-elected on 30.05.2024.**

A. Financial Reporting Process – Statutory External Audit

Subject	Activity
Planning of the Regular Audit of Corporate and Consolidated Financial Statements	The Audit Committee was informed by the Statutory Certified Auditor (SCA) regarding the audit plan, the auditor's communication schedule with the Committee in relation to the timetable of the statutory audit, and the analysis of the audit approach for the mandatory annual audit of the Company's and its subsidiaries' corporate and consolidated financial statements for the fiscal year 2024.
Audit of the Annual Financial Statements – Key Audit Matters	The Audit Committee held meetings with Management and was informed about the financial reporting process, as well as any issues that could potentially affect the financial statements. The Committee monitored the audit of the Company's annual financial statements for the year ended 31.12.2024 by the statutory auditor. It held meetings with the Company's Statutory auditor during the planning stage of the audit, throughout its execution, and during the preparation of the audit reports. Specifically, the Statutory Auditor extensively informed the Audit Committee about the approach to auditing the Group's subsidiaries and highlighted key events that could impact the audit work during the review of the Annual Financial Report. The Audit Committee reviewed the final Audit Report and the Auditor's Supplementary Report on the Annual Financial Report for the year 2024 and was updated by the auditor on the most significant audit matters. The key audit matters identified were: • The impairment assessment of goodwill and intangible assets, and • The impairment assessment of shareholdings in subsidiaries. The meeting with the statutory auditor took place without the presence of Company Management, and the Committee was informed about the auditor's collaboration with Management on financial audit matters. The Audit Committee was presented with the Statutory Auditor's Independence Declaration and confirmed that no independence

	issues arose. Furthermore, the independence, objectivity, and effectiveness of the audit process were confirmed in accordance with professional and regulatory requirements in Greece.
Company Sustainability Report	The Audit Committee, within the framework of the requirements of Directive (EU) 222/2464 (CSRD) and Law 5164/2024, was informed by the external advisor during the preparation stage for the Group's compliance with the directive's requirements, to ensure the timely preparation of the mandated Sustainability Report in accordance with International Standards. In meetings with Deloitte and the Statutory Auditor, the Committee was updated on the completion of the Sustainability Report for the financial year 2024 and the Group's compliance with the directive's requirements, in line with International Standards for the implementation of Directive (EU) 222/2464 (CSRD) and Law 5164/2024, as well as on the provision of the required limited assurance under the Regulatory Framework (according to Law 5164/2024 and the Hellenic Accounting and Auditing Standards Committee decision no. 262/22.01.2025). The Audit Committee monitored the process to ensure the submission of the Sustainability Report, the procedure conducted by the Company to identify the information reported under the ESRS, and the effectiveness of the Company's internal control, quality assurance, and risk management systems concerning the submission of the annual and consolidated Sustainability Report. Additionally, the Committee reviewed and monitored the independence of the Statutory Auditors throughout the course of their work.

Audit Committee Report to the Board of Directors on the 2024 Financial Statements	The Audit Committee informed the Board of Directors of the outcome of the statutory audit and recommended to the Board of Directors the approval of the annual financial statements, both individual and consolidated, for the period 01.01.2024–31.12.2024, prior to their publication. This recommendation was based on the accounting principles applied, as the Committee ascertained that the Annual Financial Report, together with the annual financial statements and the Company's annual management report, presents a true, fair, balanced, and comprehensible view of the Company's performance and position, as well as that of the entities included in the consolidation, providing shareholders with the necessary information.
Review of the Interim Financial Statements	The Statutory Auditor informed the Audit Committee about the review conducted on the Company's and its subsidiaries' individual and consolidated financial statements for the six-month period from 01.01.2025 to 30.06.2025, in accordance with the International Auditing Standards. The Audit Committee reviewed the interim financial statements for the first half of 2025 and recommended their approval to the Board of Directors. As part of the update from the Statutory Auditor, a discussion was held without the presence of Company Management.
Audit of the Financial Statements for the First and Third Quarters of 2025	The Audit Committee was informed by the Finance Department about the financial statements for the first and third quarters of 2025 and recommended their approval to the Board of Directors, after receiving assurances regarding the accuracy and correctness of the information to be disclosed.
Provision of Permissible Non-Audit Services by the Statutory Auditors	In 2025, the Committee reviewed the non-audit services proposed and performed by the Statutory Auditor. After evaluating the nature of the proposed services and receiving relevant clarifications, declarations, and assurances from the auditing firms, the Committee concluded that these services did not pose a threat to the auditor's independence, in accordance with Article 44 of Law 4449/2017 and Article 5 of Regulation (EU) 537/2014. Furthermore, with respect to the Statutory Auditors, the Committee ensures that they maintain their independence and objectivity and are effective in conducting the statutory audit. The Committee takes into account their annual independence declaration and discusses with them any threats that could potentially compromise their independence, as well as the measures taken to mitigate such threats. During 2025, the Statutory Auditor submitted to the Audit Committee the independence declaration in accordance with the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA Code) and the ethical requirements related to the audit of financial statements in Greece. Based on the information provided, no issues regarding the independence or objectivity of the Statutory Auditor have arisen up to the date of this report.

The Audit Committee did not identify any material discrepancies in the matters reviewed concerning the Financial Statements and the Statutory Audit. Overall, the Audit Committee concluded that, with respect to the above, the Company fully complies with the legal and regulatory framework and adheres to all relevant rules and procedures.

B. Internal Audit System Procedures

Subject	Activity
Quarterly Reports of the Internal Audit Unit	The Audit Committee examined and evaluated the quarterly reports of the Internal Audit Unit for Q4 2024 and for Q1, Q2, Q3, and Q4 of 2025. It was informed of the findings, the views of the audited units, and the agreed action plans and timelines, and it monitored the progress and implementation stage of corrective actions concerning the findings identified by the Internal Audit Unit. It also updated the Company's Management on its observations, submitted improvement proposals, provided comments, and suggested the implementation of additional corrective measures where deemed appropriate. It was informed about the corrective actions and improvements regarding the findings of the 2024 audits.
Report of Activities & Evaluation of the Adequacy and Effectiveness of the Internal Audit Unit	The Audit Committee was informed by the Internal Audit Unit about its activities for the 2024 fiscal year regarding audits of the Group's subsidiaries and the operations of the Parent Company, the completion of audits required by applicable law, the annual report on the 2024 Audit Plan, and performance results with respect to the evaluation criteria/KPIs established for this purpose. The annual evaluation of the Internal Audit Unit for 2024 took place during Q1 2025, and the Unit's work was deemed adequate and effective. The Audit Committee did not identify any weaknesses that would materially affect the functioning of the Internal Audit Unit, and generally evaluates the work carried out by the Company's Internal Audit Unit as positive.
Expression of Overall Opinion on the Internal Audit System	Based on the results of the audit work of the Internal Audit Unit for the years 2023 and 2024, within the scope of each report, the distribution of findings by significance and risk rating, and the degree of Management's response to audit findings, the overall opinion on the Company's Internal Audit System (IAS) is Satisfactory.
2025 Budget of the Internal Audit Unit	The Audit Committee approved the Budget of the Internal Audit Unit for 2025.
2025 Audit Plan of the Internal Audit Unit	The Audit Committee was informed of and approved the annual audit plan of the Internal Audit Unit for 2025, which was prepared based on the assessment of risks across the audit universe, taking into account the key areas of business and financial risk.

The Audit Committee does not identify any material weaknesses in the structure or processes of the Internal Audit System.

C. Other Significant Matters

Subject	Activity
Report of Activities of the Committee for the 2024 Fiscal Year	The Audit Committee prepared and approved the Annual Report of Activities of the Audit Committee for the year 2024.
Action Plan of the Committee for 2025	The Audit Committee defined and approved the framework of its action program for 2025.
Appointment of External Auditors	The Audit Committee, in accordance with the existing evaluation procedures, assessed the level of work and services provided by the Company's Statutory Auditor (S.A.) as satisfactory, in particular the auditing firm BDO. The Audit Committee made a positive recommendation for the appointment by the General Assembly of BDO for the statutory audit of the Company's annual financial statements for the 2025 fiscal year, the review of the Company's semi-annual financial statements as of June 30, 2025, the issuance of the annual tax certificate for the same fiscal year, as well as the provision of assurance on the Sustainability Report.
ESG Report of Activities	Examination of the Management's final recommendation regarding the assignment of the audit of the ESG Report in accordance with the CSRD Directive and the EFRAG_ESRS standards, as well as the EU Taxonomy report required under Article 154 C of Law 4548/2018, as amended by Law 5164/2024, to BDO.
Evaluation of the Corporate Governance System with reference date 31.12.2024	The Audit Committee was informed of the results of the evaluation of the Company's Corporate Governance System as of December 31, 2024. This evaluation was conducted by Grant Thornton, within the framework of the provisions of paragraph 1 of Article 4 of Law 4706/2020. According to Grant Thornton's Assurance Report, no material weaknesses were identified in the Company's Corporate Governance System in accordance with the obligations arising from the Applicable Criteria. The Audit Committee informed the Board of Directors of the conclusions of the Corporate Governance System Evaluation.
Selection of a Company for the Evaluation of the Implementation and Effectiveness of the Corporate Governance System and the Internal Audit System by an External Evaluator	Within the framework of the provisions of Article 14 of Law 4706/2020 and the applicable regulatory framework, the Audit Committee evaluated and approved the selection of the auditing firm Grant Thornton as advisor to provide evaluation services for the Corporate Governance System for the reference period 01.01.2025 – 31.12.2025 and for the Internal Audit System for the reference period 01.01.2023 – 31.12.2025.

Compliance with Procedures Prescribed by Applicable Law, Including Decision No. 10^{A}/1038/30.10.2024 of the Hellenic Capital Market Commission (Government Gazette 7067/23.12.2024)	Report on the Completion of the Allocation of Raised Funds from the Issuance of the Common Bond Loan.

Sustainable Development Policy

The Sustainable Development Policy is defined by the Company's Management, which has established a robust Sustainability Framework that serves as a fundamental pillar of corporate strategy and long-term value creation, promoting the integration of ESG initiatives across all its activities. Specifically, the Company is committed to all pillars of Environmental, Social, and Corporate Governance, always in accordance with international standards, industry's best practices, and applicable local regulations. Through this framework, we aim to integrate sustainability principles into our business strategy and daily operations, ensuring that our growth contributes positively to society, protects the environment, and supports long-term economic resilience:

- for the continuous growth of the Company and the creation of economic value for shareholders and stakeholders,
- to ensure business ethics,
- to provide products and services with consideration of environmental and/or social impacts,
- to enhance innovation,
- to systematically monitor our environmental footprint.

The relevant policy also describes actions linked to the thematic pillars of sustainable development. Specifically, the approach is structured around five key areas that support the three ESG domains (Environmental, Social, and Governance): Economic Sustainability, Governance, Responsible Gaming, Climate and Environment, and Employee & Community Engagement.

Paiania, February 27, 2026

THE AUDIT COMMITTEE

THE CHAIRMAN **THE MEMBERS**

GEORGIOS KARAMICHALIS ADAMANTINI LAZARI DIONYSIA XIROKOSTA