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RÁBA Automotive Holding Plc.

REMUNERATION POLICY

April 24, 2026

Approved by the RÁBA Plc's resolution of General Meeting

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REMUNERATION POLICY

Pursuant to Act LXVII of 2019 on Encouraging Long-Term Shareholder Engagement and amendments of further regulations for harmonization purposes (hereinafter the SRD Act) RÁBA Plc., (hereinafter the Company) adopted the following Remuneration policy.

GENERAL PROVISIONS

1. The Remuneration policy aims to contribute to the business strategy, long-term interests and sustainability of the Company by the determination of the remuneration rules and principles and by the inspiration of the persons concerned.

2. As used in the present Remuneration policy:

- a) *Employee in executive position (Executive)*: Company's Chief Executive Officer and deputy CEO
- b) *Director*: the chairman and members of the Board of Directors of the Company;
- c) *Member of the Supervisory Board*: the chairman and members of the Company's Supervisory Board;

The persons holding the positions specified in point a) are collectively called Executives, and the persons holding the positions specified in points b) and c) are collectively called Officers.

3. The Company shall remunerate the Executives and Officers only upon the Remuneration policy approved by the General Meeting of the Company.

After the General Meeting's opinion vote the Remuneration policy is published together with the date and result of the voting and made available continuously during the period of its validity.

Pursuant to Section 3:268 of the Civil Code, the Company shall put the Remuneration policy to the agenda of the General Meeting in case a significant change thereof, but at least every four years.

SCOPE OF THE REMUNERATION POLICY

1. The personal scope of the Remuneration policy encompasses Executives, Directors and Supervisory Board members of the Company.

5. The scope of the Remuneration policy covers, in terms of employees in executive position, directors and supervisory board members of the Company:

- a) The method, principles of the extent and system of the remuneration,
- b) The method, principles of the extent and system of the payments due in the event of termination of the legal relationship,
- c) Agreements (non-compete agreements) concluded pursuant to Section 228 of the Labour Code.

REMUNERATION PRINCIPLES AND RULES PERTAINING TO THE EXECUTIVES

6. Main pillars of the remuneration of the Executive

6.1. Base salary

The base salary is a monthly payment guaranteed by the Executive's employment contract, the amount of which is influenced by the position held, the tasks performed and the skills and experiences of the Executive. The base salary is revised on a regular basis, with the aim to remain competitive on the labour market.

6.2. Annual bonus

A performance requirement and the related bonus or other benefits can be determined for the executive in employment relation with the Company, by the person or entity exercising employer's rights.

A bonus scheme promoting the successful implementation of the Company's business policy, economic and strategic objectives for the given year and incentivising efficient operation shall be enforced for Executive.

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Performance requirements shall be determined in such a way that they shall be attainable through objectively defined performance based on discharging one's duties with the expected expertise and care.

Performance requirements and conditions shall, to the extent possible, be determined simultaneously with the adoption of the business plan for the current year, or within 30 days thereafter or afterwards, in especially justified cases. The target set shall specify especially the combined maximum amount of the bonus, the tasks to be performed, performance requirements, the portion of the bonus linked to them, as well as the deadline for delivery, the possibility or prohibition of advance payment and the name of the organ or person entitled to perform evaluation and payment.

6.3. Cost reimbursements and other benefits

The Executive may be entitled to the following, as a standard part of the employment contract:

- a) Based on the provisions of the individual employment contract, the Executive has the right to use for both official and private purposes a vehicle owned or leased or otherwise operated by the Company, in accordance with the provisions of the Company's internal vehicle use regulations and of the tax regulations in force.
- b) To use his own passenger vehicle for official purposes as well, pursuant to the provisions of his individual employment contract, in which case he is entitled to cost reimbursement as per the relevant regulations, based on the mileage record to the extent established by the employer in relation to his job, in terms of km/months.
- c) To use a mobile telephone, laptop and other info communication tools (e.g. tablet), owned, rented or leased by the Company, with the parameters established by the Company, and to have the related expenses reimbursed.
- d) In the case of the Executive, to use services defined by the Company's internal regulations for missions in the case of official domestic missions or missions abroad (exclusively to service(s) related to official, business travels as set forth in Paragraph a) of Subsection (1) of Section 70 of Act CXVII of 1995 on personal income tax (hereinafter: PIT).
- e) To the extent and in accordance with the rules applicable to non-executive employees, the executive may be entitled to extra payments and other welfare and social benefits as regulated by the PIT in effect.

6.4. Subject to the provisions of Section 209 (1) and (3) of Act I of 2012 on the Labour Code, the Executive is not covered by the collective agreement. Accordingly, the employment contract of the executive cannot contain provisions, according to which the executive "is entitled to welfare and social benefits as per the collective bargaining agreement".

Benefits due for the executive based on the employment contract in the event of termination of employment

6.5. In the case of fix-term employment, the Executive is entitled to benefits as per the general rules of the Labour Code, digressions from these provisions benefiting the employee are not permitted.

6.6. In the event of termination of an indefinite employment, in terms of the notice period and the severance pay, the Executive shall be governed by the Labour Code and other related regulations, as well as by the provisions of this Remuneration policy.

6.7. The termination of the employment of the Executive shall otherwise be governed by the provisions of the Labour Code.

7. Non-compete agreements

A non-compete agreement with an Executive may be concluded for a maximum period of two years, in accordance with the provisions of Section 228 of the Labour Code.

The consideration under the non-compete agreement for the duration of the agreement cannot be less than one third of the basic salary for the same period.

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REMUNERATION PRINCIPLES AND RULES PERTAINING TO THE OFFICERS

8. Main pillars of the remuneration of the Officers

8.1. Honorarium

The remuneration of the Officers shall be determined in such a way that its amount should be commensurate with the extent of responsibility, the economic capabilities of the Company and should be proportionate with the work done by the director and be in line with the social prestige of the position and with the position of the Company in the business sector.

The election, recall of the Chairman and the Members of the Board of Directors, the Chairman and the Members of the Supervisory Board and the Members of the Audit Committee and the establishment of their remuneration fall under the exclusive competence of the General Meeting.

The Officers are not entitled to receive compensation if their appointment is terminated.

Entitlement to remuneration or to its proportionate part pertains to the Officers from the starting date of their function and ceases on the date of termination of the function, regardless of the nature of the reason of ceasing the mandate.

In the event of liquidation of the Company, the amount of the earlier remuneration of the members of the Supervisory Board can be reduced by the general meeting of the Company, effective the start date of the liquidation. In the event of the Company's liquidation, the Officers not entitled to receive remuneration.

8.2. Cost reimbursements and other benefits

The Company reimburses the justified and documented non-personnel costs incurred directly during the exercise of its duties, i.e. the costs of the participation in the meetings or the travel, accommodation, communication and meal costs incurred specifically in the interest of the Company for other purposes.

The Officers are entitled to receive additional benefits besides the Officers' cost reimbursement mentioned above and the monthly honorarium determined by the general meeting, only with the specific approval of the general meeting.

CLOSING PROVISIONS

9. This Remuneration Policy shall enter into force on the day of the opinion vote of the Company's general meeting, and its provisions shall apply from the date of entry into force. This Remuneration Policy shall be valid until repealed. Upon the entry into force of this Remuneration Policy, the previously effective Remuneration Rules and Policy issued to the Company shall cease to be in effect.

Győr, April 24, 2026