



The risk management principles of Zwack Unicum Nyrt.

As of the 2008/2009 business year, the Company established a position of internal controller. However, the size of the Company does not justify the operation of a separate internal control department, thus the position is held by an internal controller who is already an employee of the Company and who directly reports to the General Manager. Additionally, the Board of Directors and/or the Supervisory Board (may) instruct on a project base (from time to time) an external auditor to support the internal audit function and give advice to the Boards.

The internal audit plan is approved by the Audit Committee and the internal controller makes a report about the results of the internal control to the Audit Committee. The Audit Committee – together with some members of the Board of Directors and the Supervisory Board – reviews the result of the different administrative supervisions held at the Company and analyzes - together with the management - the risk map of the Company.

The risk management principles and the internal control mechanism of the Company secure that the Company prudently and providently evaluates and manages the important internal and external operational, financial, legal compliance and other risks, allowing the Company to achieve its performance and profit targets.

Further information about risk management is set forth in the annual report of the Company.