

23341779-5920-114-13

Statistical number

13-09-085370

Company registration number

Illés Holding Ltd.

2040 Budaörs, Rubik Ernő u. 6.

30. June 2026.

Consolidated Financial Statement

Half year of 2026

Unaudited

Date:

Budaörs, 31. August 2026.



Sign of CEO

Consolidated Balance sheet (Noncurrent assets)
at 30. June 2026.

Note	thousand HUF		thousand HUF
	Last year 2025-12-31	Last years changing	Subject year 2026-06-30
A. Fixed assets	28 484 657	0	21 973 699
<i>I. Intangible assets</i>	507 276	0	420 861
1. Capitalised value of formation, promotion & restructuring expenses	0	0	0
2. Capitalized value of research & development	0	0	0
3. Rights & concession	164 483	0	91 570
4. Software	342 793	0	329 291
5. Good will	0	0	0
6. Advance to intangible assets	0	0	0
7. Value correction of intangible assets	0	0	0
<i>II. Tangible assets</i>	23 029 015	0	18 093 816
1. Land & buildings & related rights	6 716 664	0	5 527 919
2. Technical equipment, machinery & vehicles	14 093 912	0	10 499 564
3. Other equipment, furniture, fittings & vehicle	1 652 821	0	1 486 865
4. Livestock	47 114	0	44 240
5. Assets in course of construction	508 869	0	535 228
6. Advances for construction in progress	9 635	0	0
7. Value correction of tangible assets	0	0	0
<i>III. Investment</i>	4 948 366	0	3 459 022
1. Long-term participations in affiliated companies	0	0	0
2. Long-term loans to affiliated companies	2 451 920	0	568 816
3. Long-term major participating interests	65 608	0	66 607
4. Long-term loans to companies linked by virtue of major participating interests	705 224	0	1 409 716
5. Other long-term participations	20 000	0	20 000
6. Long-term loans to other companies linked by virtue of participating interests	0	0	0
7. Other long-term loans	1 060 276	0	1 146 230
8. Long-term debt securities	0	0	0
9. Adjusted value of financial investments	0	0	0
10. Valuation margin of financial investments	0	0	0
11. Capital consolidation difference	645 338	0	247 653
- from subsidiary	645 338	0	247 653
- jointly managed company	0	0	0
- Associate company	0	0	0
<i>IV. Deferred Tax asset</i>	0	0	0

Budaörs, 31. August 2026.

Sign of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number : 13-10-041179

Consolidated Balance sheet (Current assets&Prepaid expenses)

at 30. June 2026.

Note	thousand HUF		thousand HUF
	Last year 2025-12-31	Last years changing	Subject year 2026-06-30
B. CURRENT ASSETS	13 001 496	0	19 871 859
<i>I. Stocks</i>	289 832	0	468 395
1. Raw material & consumable goods	258 999	0	238 123
2. Work in process	0	0	0
3. Young, fatted animal	0	0	0
4. Finished product	0	0	0
5. Goods	30 794	0	230 233
6. Advances to inventories	39	0	39
<i>II. Receivables</i>	8 910 713	0	15 738 764
1. Trade debtors	5 970 757	0	7 045 388
2. Amounts owed by affiliated companies	981 301	0	3 559 882
3. Amounts owed by companies with which the company is linked by virtue of major participating interests	0	0	81 975
4. Receivables from other companies linked by virtue of participating interests	0	0	0
5. Notes receivable	0	0	0
6. Other debtors	1 958 655	0	5 051 519
7. Valuation margin of receivables	0	0	0
8. Positiv valuation difference of derivative transactions	0	0	0
9. corporate tax receivables arising from consolidation (calculated)	0	0	0
<i>III. Securities</i>	0	0	0
1. Shares in affiliated companies	0	0	0
2. Major participating interests	0	0	0
3. Other participating Interests	0	0	0
4. Own shares and own partnership shares	0	0	0
5. Debt securities held for trading	0	0	0
6. Valuation margin of securities	0	0	0
<i>IV. Liquid assets</i>	3 800 951	0	3 664 700
1. Cash, cheque	30 283	0	32 876
2. Bank deposit	3 770 668	0	3 631 824
C. Prepaid expenses & accrued income	1 111 684	0	1 006 975
1 Accrued income	749 862	0	650 344
2. Prepaid expenses	227 399	0	151 512
3. Deferred expenses	134 423	0	205 119
TOTAL ASSETS	42 597 837	0	42 852 533

Budaörs, 31. August 2026.

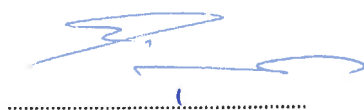
Sign of CEO

Consolidated Balance sheet (Owner's equity&Liabilities)

at 30. June 2026.

Note	thousand HUF	thousand HUF	thousand HUF
	Last year 2025-12-31	Last years changing	Subject year 2026-06-30
D. EQUITY (Capital & Reserve)	9 721 690	0	10 134 615
<i>I. Issued Capital</i>	11 150	0	11 150
of which: repurchased shares at nominal value	0	0	0
II. Registered but unpaid capital (-)	0	0	0
III. Capital reserve	0	0	0
IV. Retained earnings (accumulated profit reverse)	5 389 379	0	5 417 335
V. Restricted reserve	0	0	0
VI. Evaluation reverse	0	0	0
VII. Corrected Net income	485 918	0	2 568 797
VIII. Condolitated stockholders' equity change (+)	1 653 069	0	461 506
IX. Changes due to consolidation (+)	39 149	0	88 674
- debt consolidation difference	39 149	0	103 674
- intermediate profit difference	0	0	-15 000
X. Shares of external members (other owners)	2 143 025	0	1 587 153
E. PROVISIONS	486 103	0	381 826
1. Provisions for unrealised profit in inventories	353 846	0	289 518
2. Provisions for unrealised profit in costs	70 661	0	42 176
3. Other provisions	61 596	0	50 132
F. LIABILITIES	29 344 490	0	29 687 764
<i>I. Deferred liabilities</i>	4 035 236	0	4 035 236
1. Deferred liabilities in subsidiary	0	0	0
2. Deferred liabilities significant share company	0	0	0
3. Deferred liabilities in other share company	0	0	0
4. Deferred liabilities in other company	0	0	0
5. Capital consolidation difference from a subsidiary	4 035 236	0	4 035 236

Budaörs, 31. August 2026.



Sign of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number : 13-10-041179

Consolidated Balance sheet (Owner's equity&Liabilities)

at 30. June 2026.

Note	thousand HUF		thousand HUF
	Last year 2025-12-31	Last years changing	Subject year 2026-06-30
II. Long term liability	15 173 941	0	12 420 375
1. Long term borrowings	0	0	869 626
2. Convertible bonds	0	0	0
3. Debts from bond issues	6 000 000	0	6 000 000
4. Long term debt	4 765 253	0	1 548 496
5. Other long term debt	1 311 396	0	652 769
6. Long-term liabilities with subsidiary companies	0	0	72 981
7. Long-term liabilities with significant share companies	14 030	0	10 267
8. Long-term liabilities with other share companies	157 566	0	322 065
9. Other long term liabilities	2 925 696	0	2 944 171
10. Deferred Taxliabilities	0	0	0
III. Short term liabilities	10 135 313	0	13 232 153
1. Short term borrowings	18 000	0	635 786
- of which: convertible bonds	0	0	0
2. Short term debts	1 786 441	0	1 026 792
3. Advances received from customers	40 082	0	50 348
4. Payables	3 496 699	0	4 626 073
5. Promissory notes	0	0	0
6. Short term liabilities in subsidiary companies	174 809	0	2 083 150
7. Short term liabilities in significant share companies	0	0	0
8. Short term liabilities in other share companies	243 716	0	181 781
9. Other short term liabilities	4 355 777	0	4 616 907
10. Valuation difference of liabilities	0	0	0
11. Negative valuation difference of derivative transactions	0	0	0
12. Corporate tax liability arising from consolidation (Calculated)	19 789	0	11 316
G. ACCRUALS AND DEFERRED INCOME	3 045 554	0	2 648 328
1. Income passive accruals	48 415	0	17 753
2. Costs passive accruals	970 387	0	863 099
3. Deferred income	2 026 752	0	1 767 476
TOTAL STOCKHOLDERS' EQUITY & LIABILITIES	42 597 837	0	42 852 533

Budaörs, 31. August 2026.



 Sign of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number: 13-10-041179

Consolidated Profit and Loss Statement

at 30. June 2026.

Note	thousand HUF		thousand HUF
	Last year 2025-12-31	Last years changing	Subject year 2026-06-30
1. Net inland sales revenue	27 495 554	0	12 332 410
2. Net export sales revenue	15 341 216	0	7 453 796
<i>I. Total net sales revenue</i>	42 836 770	0	19 786 206
3. Change in self-manufactured stock	0	0	0
3/A. Due to a change in consolidation scope stock change in self-manufactured stock	0	0	0
4. Own work capitalized	67 741	0	4 398
<i>II. Total capital value of own performance</i>	67 741	0	4 398
<i>III. Other revenues</i>	2 091 428	0	668 244
impairment loss written back from this	82 432	0	343
<i>III/A Consolidation difference due to debt consolidation (profit-increasing)</i>	64 525	0	0
5. Cost of raw material	7 425 935	0	3 877 643
6. Services consumed	10 819 733	0	5 218 492
7. Other services consumed	749 848	0	374 602
8. Cost of goods sold	451 495	0	79 604
9. Performance of subcontractor (mediated services)	8 035 228	0	3 364 640
<i>IV. Total material type expenditure</i>	27 482 239	0	12 914 981
10. Wages& salaries	7 781 673	0	3 721 671
11. Other staff emoluments	1 738 068	0	1 013 750
12. Contributions of wages&salaries	1 100 751	0	531 949
<i>V. Total payments to personnel</i>	10 620 492	0	5 267 369
VI. Depreciation charge	2 985 873	0	1 441 060
VII. Other expenditure	1 673 787	0	491 644
from this:impairment loss	107 082	0	0
Consolidation difference due to debt consolidation (profit reducing)	0	0	29 619
A. Trading profit	0	0	0
(EBIT) (I+II+III-IV-V-VI-VII)	2 298 073	0	314 176

Budaörs, 31. August 2026.

Sign of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number: 13-10-041179

Consolidated Profit and Loss Statement

at 30. June 2026.

Note	thousand HUF		thousand HUF
	Last year 2025-12-31	Last years changing	Subject year 2026-06-30
13. Received (due) dividend and share	33 660	0	60 800
14. Exchange rate gain from the sale of shares	788 633	0	2 815 623
15. Profit on sale on invested liquid assets and its interest	10 805	0	2 506
16. Interest receivable and similar income	297 445	0	146 289
17. Other income from financial activities	651 318	0	516 369
of which: valuation difference	0	0	0
<i>VIII. Total Income from financial operations</i>	<i>1 781 861</i>	<i>0</i>	<i>3 541 587</i>
18. Expenses and losses on participating interests	952 830	0	0
19. Expenses on financial investments (equity shares, loans), losses	1 040 083	0	345 513
20. Impairment of shares, securities, bank deposits	0	0	0
21. Other expenses on financial transactions	803 343	0	727 203
of which: valuation margins	0	0	0
<i>IX. Total Expenses of financial operations</i>	<i>2 796 256</i>	<i>0</i>	<i>1 072 716</i>
B. PROFIT ON FINANCIAL TRANSACTION (VIII-IX)	-1 014 395	0	2 468 871
C. PROFIT OR LOSS BEFORE TAX (+C+D)	1 283 678	0	2 783 047
X. TaxATION	288 214	0	111 513
X/A Corporation tax difference resulting from consolidation (+,-)	5 807	0	-2 666
X/B Deferred Tax	0	0	0
D. PROFIT AFTER TAXATION (+C-X)	989 657	0	2 674 200
XI. Share of external members (other owners) from the taxable profit of subsidiaries	503 739	0	105 402
E. ADJUSTED TAXED PROFIT	485 918	0	2 568 797

Budaörs, 31. August 2026.



Sign of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number : 13-10-041179

30. June 2026.

Equity movement table

	Issued Capital	Capital reserve	Retained earnings (accumulated profit reversal)	Restricted reserve	Corrected Net Income	Changes due to consolidation	Subsidiary equity changes	External owners	Total
December 31, 2025	11 150	-	5 389 379	-	485 918	39 149	1 653 069	2 143 025	9 721 690
	-	-	-	-	-	-	-	-	-
Reclassification of previous year's results	-	-	1 638 820	-	485 918	49 525	1 202 427	-	-
	-	-	-	-	-	-	-	-	-
Change in subsidiary structure	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Dividend	-	-	1 600 000	-	-	-	-	671 711	2 271 711
	-	-	-	-	-	-	-	-	-
Given additional payments	-	-	10 864	-	-	-	10 864	10 437	10 437
	-	-	-	-	-	-	-	-	-
Reversal of restricted reserve	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Financial result	-	-	-	-	2 568 797	-	-	105 402	2 674 200
	-	-	-	-	-	-	-	-	-
June 30, 2026	11 150	-	5 417 335	-	2 568 797	88 674	461 506	1 587 153	10 134 616

Budapest, 31. August 2026.



Sign of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

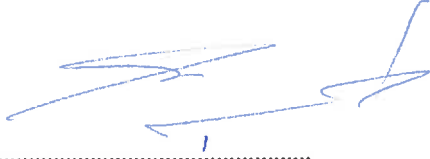
Company registration number: 13-10-041179

Consolidated Cash-flow

30. June 2026.

Num	Note	2026-06-30	2025-12-31
1	Profit before tax (-dividends received)	2 722 247	1 250 018
2	Annual depreciation	1 441 060	2 985 873
	Depreciation of active capital consolidation difference	160 542	0
	Revaluation of associates	0	0
3	Accounted impairment	-343	24 650
4	Balance of provisions generated and used	-104 276	-130
6	Variance of trade creditors	10 266	40 082
7	Variance of other short- term liabilities	3 228 436	-56 849
8	Variance of accrued and deferred liabilities	-397 226	-188 501
9	Variance of receivables	-1 074 288	-371 037
10	Variance of current assets (without receivables or liquid assets)	-5 931 983	1 256 111
11	Change in accrued assets	104 709	67 607
12	Tax paid (on profit)	-108 847	-294 022
13	Dividend and profit shares paid	-2 271 711	-1 615 956
I.	Change in funds from ordinary activities	-2 221 416	3 097 837
14	Changes in the stock of fixed assets	4 909 356	-4 041 438
	Changes in consolidation composition	0	0
15	Dividends and profit sharing received	60 800	33 660
II.	Change in cash from investing activities	4 970 156	-4 007 778
16	Received amount due to increase in issued capital	0	0
17	Cash outflow due to decrease in issued capital	0	0
18	Revenues from the issue of bonds	0	0
19	Revenues from the issue of shares(capital increase)	0	0
20	Change in l/t liabilities	-2 753 567	-1 150 273
21	Change in s/t loans, s/t bank loans, promissory notes	-141 862	126 375
22	Funds transferred to and received by the company	0	0
23	Funds transferred to other entities	0	0
24	Other long- term liabilities	0	0
25	Variance of shares of external members (other owners)	-555 871	-249 184
26	Variance of capital consolidation difference	0	0
27	Changes due to consolidation	566 309	40 784
III.	Cash- flow of financial activities	-2 884 992	-1 232 299
IV.	Variance on liquid assets	-136 252	-2 142 240

Budaörs, 31. August 2026.



 Sign of CEO