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PROHUMAN

Zártkörűen Működő Részvénytársaság

1146 Budapest, Hungária krt. 140-144

FINANCIAL STATEMENTS / REPORTING PACKAGE

as of

June 30, 2026

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PROHUMAN Zrt.

(all amounts presented in thousands of Hungarian Forints, unless otherwise stated)

INTERIM BALANCE SHEET

Description	Ref.	30 June 2026	31 Dec 2025
Assets			
Fixed assets			
Property, plant and equipment	3.1	163,179	175,774
Intangible assets	3.2	71,075	47,001
Right of use assets	3.3	964,925	914,502
Investments in subsidiaries	3.4	11,009,420	11,009,420
Long-term receivables	3.5	1,046,784	63,038
Deferred tax assets	3.6	10,047	5,508
Total fixed assets		13,265,430	12,215,243
Current assets			
Inventories	4.1	23,994	22,422
Trade receivables	4.2	17,967,928	14,546,817
Income tax receivables	4.3	86,405	194,197
Other current assets and accruals	4.4	7,632,055	6,065,084
Cash and cash equivalents	4.5	197,645	166,434
Total current assets		25,908,027	20,994,954
Non-current assets held for sale		0	0
Total assets		39,173,457	33,210,197
Shareholder's equity and liabilities			
Share capital	5	100,000	100,000
Retained earnings	5	5,951,089	4,101,709
Total shareholder's equity		6,051,089	4,201,709
Long-term liabilities			
Long-term loans	6.1	2,360,931	5,225,953
Deferred tax liabilities	3.6	0	0
Long-term provisions	6.3	3,672	3,672
Other long-term liabilities	6.2	1,664,915	641,207
Total long-term liabilities		4,029,518	5,870,832
Suppliers	7	350,081	313,706
Short-term loans	7.1	6,600,508	4,443,382
Income tax liabilities	7	38,460	0
Other short-term liabilities and accruals	7.2	22,103,801	18,380,568
Total short-term liabilities		29,092,850	23,137,656
Liabilities related to assets held for sale		0	0
Total liabilities		33,122,368	29,008,488
Total equity and liabilities		39,173,457	33,210,197

SEPARATE FINANCIAL STATEMENTS H1 2026

(all amounts presented in thousands of Hungarian Forints, unless otherwise stated)

INTERIM PROFIT AND LOSS STATEMENT

Description	Ref.	H1 2026	H1 2025
Net sales	8	25,659,615	23,725,646
Cost of sales	9	21,403,517	19,445,152
General and administration costs	10	3,014,978	2,875,863
Other income	11	97,458	302,217
Other expenses	11	61,824	42,994
Operating costs		24,480,319	22,364,009
Operating result		1,276,754	1,663,854
<i>Depreciation and amortization</i>		234,356	231,375
EBITDA		1,511,110	1,895,229
Financial income	12	2,887,950	749,426
Financial expense	12	695,882	568,999
Financial result		2,192,068	180,427
Profit before tax		3,468,822	1,844,281
Tax expense	13	563,596	619,446
Profit after tax from continuing operations		2,905,226	1,224,835
Profit (loss) from discontinuing operations		0	0
Profit (loss) for the period		2,905,226	1,224,835
Profit (loss) for the period		2,905,226	1,224,835
Other comprehensive income for the period, after tax		0	0
Total comprehensive income for the period		2,905,226	1,224,835

INTERIM STATEMENT OF CHANGES IN EQUITY

Changes	Share capital	Retained earnings	Total
Opening balance at 1 January 2025	100,000	4,310,182	4,410,182
Net profit for the period	0	847,373	847,373
Dividends for external members	0	-1,055,846	-1,055,846
Balance at 31 December 2025	100,000	4,101,709	4,201,709
Opening balance at 1 January 2026	100,000	4,101,709	4,201,709
Net profit for the period	0	2,905,226	2,905,226
Dividends for external members	0	-1,055,846	-1,055,846
Balance at 30 June 2026	100,000	5,951,089	6,051,089

SEPARATE FINANCIAL STATEMENTS H1 2026

(all amounts presented in thousands of Hungarian Forints, unless otherwise stated)

INTERIM CASH-FLOW STATEMENT

Description	Ref.		01.01.2026- 30.06.2026	01.01.2025- 30.06.2025
A. Cash flows from operating activities				
Profit before tax		+/-	3,468,822	1,844,281
Adjustments for:				
1. Depreciation	9,10	+	234,356	231,375
2. Foreign exchange gains/losses		+/-	0	-8,317
3. Interest and dividends received and paid	12	-	-2,608,725	-650,008
4. Interest expenses	12	+	706,778	480,420
5. Result on investment activities		+/-	-1,571	1,071
6. Impairment and reversal of impairment		+	49,640	28,203
7. Deferred income		-	-1,664	-3,835
8. Contingent consideration changes		+/-	0	0
Changes in working capital:				
9. Changes in inventories	4.1	+/-	-1,572	-5,666
10. Changes in trade receivables	4.2	+/-	-3,470,751	1,962,176
11. Changes in other receivables and deferred income	4.4	+/-	-2,144,006	-1,620,815
12. Change in short-term liabilities, without loans and credits	7, 7.2	+/-	2,601,126	-51,592
13. Income taxes paid		-	-421,883	-622,401
Net cash flows from operating activities			-1,589,450	1,584,892
B. Cash flows from investing activities				
1. Sale of intangible and tangible fixed assets		+	5,868	0
2. Sale of investments		+	0	4,646
3. Interest received	12	+	108,725	74,287
4. Purchase of intangible and tangible fixed assets	3.1, 3.2	-	-55,207	-126,789
5. Purchase of investments	7.2	-	0	0
6. Dividend received		+	3,158,787	0
7. Loans granted	3.5	-	-49	-3,404
8. Loan repayment		+	12,837	3,728
Net cash flows from investing activities			3,230,961	-47,532
C. Cash flows from financing activities				
1. Proceeds from loans and credits	6.1, 7.1	+	2,695,229	446,950
2. Dividends and other payments to shareholders	7.2	-	0	0
3. Purchase of treasury shares / capital reduction		-	0	0
3. Repayments of loans and credits	6.1, 7.1	-	-3,403,125	-691,311
4. Interest paid	12	-	-706,778	-480,420
5. Other long-term liability changes	6.2	+/-	-195,626	-12,620
Net cash flows from financing activities			-1,610,300	-737,401
D. Net change in cash and cash equivalents before FX effect			31,211	799,959
<i>FX effect on cash and cash equivalents</i>			<i>0</i>	<i>0</i>
E. Net change in cash and cash equivalents after FX effect	4.5		31,211	799,959