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SUN GROUP
Kereskedelmi és Szolgáltató Korlátolt Felelősségű Társaság

2724 Újlengyel, Ady Endre utca 41.

CONSOLIDATED FINANCIAL STATEMENTS / REPORTING PACKAGE

as of

June 30, 2026

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Sun Group Kft.

INTERIM CONSOLIDATED BALANCE SHEET

Description	Ref.	30 Jun 2026	31 Dec 2025
Assets			
Fixed assets			
Property, plant and equipment	3.1	1,325,173	1,184,811
Intangible assets	3.2	11,938,335	11,844,604
Right of use assets	3.3	2,720,166	1,714,744
Goodwill	3.4	3,087,098	3,087,098
Investment properties	3.5	8,067,880	8,067,880
Investments in associates	3.6	205,131	170,787
Long-term receivables	3.7	2,166,402	102,965
Deferred tax assets	3.8	164,853	174,850
Total fixed assets		**29,675,038**	**26,347,739**
Current assets			
Inventories	4.1	2,057,225	1,595,508
Trade receivables	4.2	29,190,373	26,192,453
Income tax receivables	4.3	99,839	287,359
Other current assets and accruals	4.4	7,162,400	3,552,864
Cash and cash equivalents	4.5	3,045,118	4,865,245
Total current assets		**41,554,955**	**36,493,429**
Non-current assets held for sale		0	97,164
Total assets		**71,229,993**	**62,938,332**
Shareholder's equity and liabilities			
Share capital	5	3,600	3,600
Retained earnings	5	5,106,300	5,998,023
Revaluation surplus	5	92,294	84,248
Share premium	5	669,833	669,833
Translation reserve	5	-153,953	5,650
Non-controlling interest	5	4,698,022	3,832,016
Total Shareholder's equity		**10,416,096**	**10,593,370**
Long-term liabilities			
Long-term loans	6.1	16,493,432	16,593,727
Deferred tax liabilities	6.3	5,885	11,565
Long-term provisions	6.4	3,672	5,811
Other long-term liabilities	6.2	3,899,103	2,032,573
Total long-term liabilities		**20,402,092**	**18,643,676**
Suppliers	7	2,400,567	2,447,068
Short-term loans	7.1	3,009,955	1,077,859
Short-term part of long-term loans	7	232,198	232,198
Income tax liabilities	7	74,618	5,581
Short-term liabilities related to employee benefits	7.2	310,173	369,219
Other short-term liabilities and accruals	7.3	34,384,294	29,569,361
Total short-term liabilities		**40,411,805**	**33,701,286**
Liabilities related to assets held for sale		0	0
Total liabilities		**60,813,897**	**52,344,962**
Total equity and liabilities		**71,229,993**	**62,938,332**

INTERIM CONSOLIDATED PROFIT AND LOSS STATEMENT

Description	Ref.	H1 2026	H1 2025
Net sales	8	**60,978,947**	**53,087,814**
Cost of sales	9	**52,732,082**	**46,349,392**
General and administration cost	10	**5,959,454**	**5,124,637**
Change in fair value of investment property	11	0	0
Other income	12	523,141	391,711
Other expenses	12	236,969	239,011
Operating costs		**58,928,505**	**51,713,040**
Operating result		**2,573,583**	**1,766,485**
Depreciation and amortization		*545,829*	*860,622*
EBITDA		***3,119,412***	***2,627,107***
Financial revenues	13	387,557	222,205
Financial expenses	13	1,934,026	1,176,743
Financial results		**-1,546,469**	**-954,538**
Profit before tax		**1,027,114**	**811,947**
Tax expenses	14	755,012	684,450
Profit after tax from continuing operations		**272,102**	**127,497**
Profit (loss) from discontinuing operations		0	0
Profit (loss) for the period		**272,102**	**127,497**
Profit (loss) for the period		**272,102**	**127,497**
Other comprehensive income items		-251,738	-108,091
Real estate revaluation gains		0	0
Exchange differences on foreign operations	15	-251,738	-108,091
Income taxes related to other comprehensive income		0	0
Other comprehensive income for the period, after tax		**-251,738**	**-108,091**
Total comprehensive income for the period		**20,364**	**19,406**

Breakdown of the results based on the portion attributable to the parent company and the portion attributable to non-controlling interests:

2026 H1	Profit (loss) for the period	Other comprehensive income	Total comprehensive profit/loss
Parent company interest	-891,723	-159,603	-1,051,326
Non-controlling interest	1,163,825	-92,135	1,071,690
Total	**272,102**	**-251,738**	**20,364**

2025 H1	Profit (loss) for the period	Other comprehensive income	Total comprehensive profit/loss
Parent company interest	-107,111	-68,961	-176,072
Non-controlling interest	234,608	-39,130	195,478
Total	**127,497**	**-108,091**	**19,406**

INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Changes	Share capital	Share premium	Retained earnings	Revaluation surplus	Translation reserve	Non-controlling interest	Total
Opening balance at 1 January 2026	**3,600**	**669,833**	**5,998,023**	**84,248**	**5,650**	**3,832,016**	**10,593,370**
Net profit for the period	0	0	-891,723	0	0	1,163,825	272,102
Dividends to external members	0	0	0	0	0	-208,845	-208,845
Exchange difference according to IAS 21 (from OCI)	0	0	0	0	-159,603	-92,135	-251,738
Revaluation difference of property held under the revaluation model (from OCI)	0	0	0	0	0	0	0
NCI resulting from subsidiary acquisition	0	0	0	0	0	3,501	3,501
Other changes	0	0	0	8,046	0	-340	7,706
Balance at 30 June 2026	**3,600**	**669,833**	**5,106,300**	**92,294**	**-153,953**	**4,698,022**	**10,416,096**

Changes	Share capital	Share premium	Retained earnings	Revaluation surplus	Translation reserve	Non-controlling interest	Total
Opening balance at 1 January 2025	**3,600**	**669,833**	**5,819,658**	**4,389**	**132,603**	**3,939,619**	**10,569,702**
Net profit for the period	0	0	178,365	0	0	166,851	345,216
Dividends to external members	0	0	0	0	0	-228,847	-228,847
Exchange difference according to IAS 21 (from OCI)	0	0	0	0	-126,953	-72,888	-199,841
Revaluation difference of property held under the revaluation model (from OCI)	0	0	0	79,859	0	0	79,859
NCI resulting from subsidiary acquisition	0	0	0	0	0	27,281	27,281
Balance at 31 December 2025	**3,600**	**669,833**	**5,998,023**	**84,248**	**5,650**	**3,832,016**	**10,593,370**

INTERIM CONSOLIDATED CASH-FLOW STATEMENT

Description	Ref.		H1 2026	H1 2025
A. Cash flows from operating activities				
Profit before tax		+/-	**1,027,114**	**811,947**
Adjustments for:				
1. Depreciation	9,10	+	545,829	860,622
2. Foreign exchange gains/losses	13	+/-	-251,738	-5,932
3. Interest and dividends received and paid	13	-	-37,843	-167,713
4. Interest expenses	13	+	1,073,770	842,427
5. Gain / Loss on sale of PPE		+/-	-7,974	-5,898
6. Valuation differences on investment properties	11	+/-	0	0
7. Impairment and reversal of impairment	12	+/-	0	136,238
8. Deferred income	12	-	0	-3,835
9. Negative goodwill		-	-34,878	0
10. Other items not involving cash movement		+/-	11,207	10,889
11. Other items not involving cash movement related shares		+/-	175,656	-681
Changes in working capital:				
12. Changes in inventories	4.1	+/-	-460,430	-394,961
13. Changes in trade receivables	4.2	+/-	-2,925,478	1,789,995
14. Changes in other receivables and deferred income	4.4	+/-	-3,576,516	429,618
15. Changes in non-current assets held for sale		+/-	97,164	0
16. Change in short term liabilities, without loans and credits	7,7.3	+/-	4,763,253	671,669
17. Change in provisions	6.4,7.3	+/-	-61,185	8,920
18. Other changes		+/-	-3,499	18,217
19. Income taxes paid	14	-	-507,846	-751,366
20. Exchange differences arising on the revaluation of cash		+/-	0	-27,780
Net cash flows from operating activities			**-173,394**	**4,222,376**
B. Cash flows from investing activities				
1. Sale of intangible and tangible fixed assets	3.1,3.2	+	16,089	40,194
2. Interest revenue	13	+	37,322	168,465
3. Purchase of investment properties	3.5	-	0	-5,348
4. Purchase of intangible and tangible fixed assets	3.1,3.2	-	-275,092	-618,040
5. Purchase of shares	1.11	-	-274,709	-631,925
6. Dividend received	13	+	521	76
7. Loans granted		-	-969,744	32,207
8. Loan repayment		+	0	-23,213
Net cash flows from investing activities			**-1,465,613**	**-1,037,584**
C. Cash flows from financing activities				
1. Loans and credits borrowing	6.1,7.1	+	1,816,857	750,908
2. Dividends and other payments to shareholders	7.3	-	-208,845	423,500
3. Repayments of loans and credits	6.1,7.1	-	0	-2,808,740
4. Interest paid	13	-	-1,073,770	-841,999
5. Other long term liability changes		+/-	-715,362	90,171
Net cash flows from financing activities			**-181,120**	**-2,386,160**
D. Net change in cash and cash equivalents before FX effect			**-1,820,127**	**798,632**
FX effect on cash and cash equivalents			*0*	*-2,388*
E. Net change in cash and cash equivalents after FX effect	4.5		**-1,820,127**	**796,244**