

**23341779-5920-114-13**

Statistical number

**13-09-085370**

Company registration number

**Illés Holding Ltd.**

**2040 Budaörs Rubik Ernő u. 6.**


**June 30. 2022.**

## **Half year Consolidated Financial Statement**

The Financial Statement was not audited

Date:

Budaörs, August 22. 2023.



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name of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number: 13-10-041179

Consolidated Balance sheet (Noncurrent assets)

June 30, 2022.

thousand HUF

Note	Last year 12.31.2022	Last years changing	Subject year 06.30.2023
<b>A. Fixed assets</b>	<b>17 141 957</b>	<b>0</b>	<b>25 309 308</b>
<i>I. Intangible assets</i>	351 705	0	231 174
1. Capitalised value of formation, promotion & restructuring expenses	0	0	0
2. Capitalized value of research & development	0	0	0
3. Rights & concession	113 244	0	105 803
4. Software	238 461	0	125 371
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>	15 601 186	0	23 401 552
1. Land & buildings & related rights	5 029 857	0	5 136 087
2. Technical equipment, machinery & vehicles	8 296 935	0	14 511 739
3. Other equipment, furniture, fittings & vehicle	1 104 765	0	1 201 733
4. Livestock	18 064	0	23 871
5. Assets in course of construction	797 159	0	2 119 014
6. Advances for construction in progress	354 406	0	409 108
7. Value correction of tangible assets	0	0	0
<i>III. Investment</i>	1 189 066	0	1 676 582
1. Long-term participations in affiliated companies	0	0	23
2. Long-term loans to affiliated companies	0	0	0
3. Long-term major participating interests	9 096	0	9 097
4. Long-term loans to companies linked by virtue of major participating interests	412 001	0	85 479
5. Other long-term participations	0	0	0
6. Long-term loans to other companies linked by virtue of participating interests	0	0	437 496
7. Other long-term loans	0	0	800
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	767 969	0	1 143 687
- from subsidiary	767 969	0	1 143 687
- jointly managed company	0	0	0
- Associate company	0	0	0

Budaörs, August 22, 2023.

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Name of CEO

Illés Holding Ltd

Statistical number: 23341779-5221-114-13

Company registration number : 13-10-041179

Consolidated Balance sheet (Current assets&Prepaid expenses)

June 30. 2022.

thousand HUF

Note	Last year 12.31.2022	Last years changing	Subject year 06.30.2023
<b>B. CURRENT ASSETS</b>	<b>14 901 408</b>	<b>0</b>	<b>16 164 143</b>
<i>I. Stocks</i>	128 547	0	250 763
1. Raw material & consumable goods	78 225	0	220 223
2. Work in process	0	0	0
3. Young, fatted animal	0	0	0
4. Finished product	0	0	0
5. Goods	50 322	0	30 540
6. Advances to inventories	0	0	0
<i>II. Receivables</i>	6 863 640	0	9 414 772
1. Trade debtors	4 126 900	0	5 608 407
2. Amounts owed by affiliated companies	832 288	0	1 256 387
3. Amounts owed by companies with which the company is linked by virtue of major participating interests	12 421	0	0
4. Receivables from other companies linked by virtue of participating interests	0	0	0
5. Notes receivable	0	0	0
6. Other debtors	1 888 298	0	2 541 653
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)	3 733	0	8 325
<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>	7 909 221	0	6 498 608
1. Cash, cheque	51 787	0	58 253
2. Bank deposit	7 857 434	0	6 440 355
<b>C. Prepaid expenses &amp; accrued income</b>	<b>1 286 801</b>	<b>0</b>	<b>255 687</b>
1 Accrued income	987 109	0	9 768
2. Prepaid expenses	119 096	0	44 452
3. Deferred expenses	180 596	0	201 467
<b>TOTAL ASSETS</b>	<b>33 330 166</b>	<b>0</b>	<b>41 729 138</b>

Budaörs, August 22. 2023.

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Statistical number: 23341779-5221-114-13

Company registration number : 13-10-041179

Consolidated Balance sheet (Owner's equity&Liabilities )

June 30. 2022.

thousand HUF

Note	Last year 12.31.2022	Last years changing	Subject year 06.30.2023
<b>D. EQUITY (Capital &amp; Reserve)</b>	<b>6 638 539</b>	<b>0</b>	<b>7 456 459</b>
<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)	3 987 510	0	4 599 123
V. Restricted reserve	200 000	0	200 000
VI. Evaluation reverse	0	0	0
VII. Corrected Net income	1 348 460	0	788 984
VIII. Consolidated stockholders' equity change (+)	-265 989	0	293 962
IX. Changes due to consolidation (+)	-114 531	0	-157 636
- debt consolidation difference	-114 531	0	-157 636
- intermediate profit difference	0	0	0
X. Shares of external members (other owners)	1 471 939	0	1 720 876
<b>E. PROVISIONS</b>	<b>454 425</b>	<b>0</b>	<b>412 993</b>
1. Provisions for unrealised profit in inventories	288 667	0	275 458
2. Provisions for unrealised profit in costs	106 881	0	79 499
3. Other provisions	58 877	0	58 036
<b>F. LIABILITIES</b>	<b>24 590 460</b>	<b>0</b>	<b>28 948 649</b>
<i>I. Deferred liabilities</i>	2 547 879	0	2 941 664
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	2 547 879	0	2 941 664

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Consolidated Balance sheet (Owner's equity&Liabilities )

June 30. 2022.

thousand HUF

Note	Last year 12.31.2022	Last years changing	Subject year 06.30.2023
<b>II. Long term liability</b>	<b>13 834 846</b>	<b>0</b>	<b>17 181 334</b>
1. Long term borrowings	147 710	0	457 407
2. Convertible bonds	0	0	0
3. Debts from bond issues	6 000 000	0	6 000 000
4. Long term debt	5 137 985	0	5 258 394
5. Other long term debt	163 535	0	1 030 066
6. Long-term liabilities with subsidiary companies	0	0	436 034
7. Long-term liabilities with significant share companies	0	0	0
8. Long-term liabilities with other share companies	0	0	0
9. Other long term liabilities	2 385 616	0	3 999 433
<b>III. Short term liabilities</b>	<b>8 207 735</b>	<b>0</b>	<b>8 825 651</b>
1.Short term borrowings	873 043	0	212 450
- of which: convertible bonds	0	0	0
2. Short term debts	1 535 267	0	1 411 638
3. Advances received from customers	8 265	0	2 374
4. Payables	2 943 048	0	3 615 862
5. Promissory notes	0	0	0
6. Short term liabilities in subsidiary companies	62 149	0	342 619
7. Short term liabilities in significant share companies	245 300	0	3 380
8. Short term liabilities in other share companies	0	0	0
9. Other short term liabilities	2 540 663	0	3 237 329
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)	0	0	0
<b>G. PASSZÍV IDŐBELI ELHATÁROLÁSOK</b>	<b>1 646 742</b>	<b>0</b>	<b>4 911 037</b>
1. Income passive accruals	0	0	136 371
2. Costs passive accruals	1 393 276	0	787 086
3. Deferred income	253 466	0	3 987 580
<b>TOTAL STOCKHOLDERS' EQUITY &amp; LIABILITIES</b>	<b>33 330 166</b>	<b>0</b>	<b>41 729 138</b>

Budaörs, August 22. 2023.



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Consolidated Balance sheet (Noncurrent assets)

June 30. 2022.

thousand HUF

Note	Last year 12.31.2022	Last years changing	Subject year 06.30.2023
1. Net inland sales revenue	21 326 642	0	11 130 647
2. Net export sales revenue	12 613 407	0	7 132 109
<i>I. Total net sales revenue</i>	33 940 049	0	18 262 756
3. Change in self-manufactured stock	-2 488	0	0
3/A. Due to a change in consolidation scope stock change in self-manufactured stock	0	0	0
4. Own work capitalized	626 283	0	0
<i>II. Total capital value of own performance</i>	623 795	0	0
<i>III. Other revenues</i>	708 121	0	251 261
impairment loss written back from this	3 845	0	0
<i>III/A Consolidation difference due to debt consolidation (profit-increasing)</i>	0	0	0
5. Cost of raw material	7 956 815	0	3 757 416
6. Services consumed	8 824 718	0	4 730 751
7. Other services consumed	387 397	0	318 141
8. Cost of goods sold	1 335 515	0	662 972
9. Performance of subcontractor (mediated services)	5 253 582	0	2 811 376
<i>IV. Total material type expenditure</i>	23 758 027	0	12 280 657
10. Wages& salaries	4 552 743	0	2 584 080
11. Other staff emoluments	701 845	0	497 997
12. Contributions of wages&salaries	641 197	0	352 426
<i>V. Total payments to personnel</i>	5 895 785	0	3 434 503
VI. Depreciation charge	1 957 149	0	1 184 811
VII. Other expenditure	1 571 027	0	401 337
from this:impairment loss	14 932	0	229 350
Consolidation difference due to debt consolidation (profit reducing)	43 105	0	51 023
<b>A. Trading profit</b>	0	0	0
<b>(EBIT) (I+II+III-IV-V-VI-VII)</b>	<b>2 046 872</b>	<b>0</b>	<b>1 161 687</b>

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Statistical number: 23341779-5221-114-13

Company registration number: 13-10-041179

Consolidated Profit and Loss Statement

June 30. 2022.

thousand HUF

Note	Last year 12.31.2022	Last years changing	Subject year 06.30.2023
13. Received (due) dividend and share	3 174	0	49
14. Exchange rate gain from the sale of shares	0	0	13 870
15. Profit on sale on invested liquid assets and its interest	24 288	0	12 035
16. Interest receivable and similar income	820 059	0	778 466
17. Other income from financial activities	357 050	0	139 812
of which: valuation difference	0	0	0
<i>VIII. Total Income from financial operations</i>	<i>1 204 571</i>	<i>0</i>	<i>944 232</i>
18. Expenses and losses on participating interests	0	0	0
19. Expenses on financial investments (equity shares, loans), losses	998 734	0	644 985
20. Impairment of shares, securities, bank deposits	10 903	0	0
21. Other expenses on financial transactions	276 614	0	351 488
of which: valuation margins	0	0	0
<i>IX. Total Expenses of financial operations</i>	<i>1 286 251</i>	<i>0</i>	<i>996 473</i>
<b>B. PROFIT ON FINANCIAL TRANSACTION (VIII-IX)</b>	<b>-81 680</b>	<b>0</b>	<b>-52 241</b>
<b>C. PROFIT OR LOSS BEFORE TAX (+C+D)</b>	<b>1 965 192</b>	<b>0</b>	<b>1 109 445</b>
X. TaxATION	192 465	0	27 742
X/A Corporation tax difference resulting from consolidation (+,-)	3 733	0	-4 592
<b>D. PROFIT AFTER TAXATION (+C-X)</b>	<b>1 776 460</b>	<b>0</b>	<b>1 086 295</b>
XI. Share of external members (other owners) from the taxable profit of subsidiaries	428 000	0	297 311
<b>E. ADJUSTED TAXED PROFIT</b>	<b>1 348 460</b>	<b>0</b>	<b>788 984</b>

Budaörs, August 22. 2023.



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