

**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       |
|---------------------------------------------|------|-------------------|-------------------|
| <b>Assets</b>                               |      |                   |                   |
| <b>Fixed assets</b>                         |      |                   |                   |
| 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             |
| <b>Total fixed assets</b>                   |      | <b>13,265,430</b> | <b>12,215,243</b> |
| <b>Current assets</b>                       |      |                   |                   |
| 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           |
| <b>Total current assets</b>                 |      | <b>25,908,027</b> | <b>20,994,954</b> |
| Non-current assets held for sale            |      | 0                 | 0                 |
| <b>Total assets</b>                         |      | <b>39,173,457</b> | <b>33,210,197</b> |
| <b>Shareholder's equity and liabilities</b> |      |                   |                   |
| Share capital                               | 5    | 100,000           | 100,000           |
| Retained earnings                           | 5    | 5,951,089         | 4,101,709         |
| <b>Total shareholder's equity</b>           |      | <b>6,051,089</b>  | <b>4,201,709</b>  |
| <b>Long-term liabilities</b>                |      |                   |                   |
| 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           |
| <b>Total long-term liabilities</b>          |      | <b>4,029,518</b>  | <b>5,870,832</b>  |
| 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        |
| <b>Total short-term liabilities</b>         |      | <b>29,092,850</b> | <b>23,137,656</b> |
| Liabilities related to assets held for sale |      | 0                 | 0                 |
| <b>Total liabilities</b>                    |      | <b>33,122,368</b> | <b>29,008,488</b> |
| <b>Total equity and liabilities</b>         |      | <b>39,173,457</b> | <b>33,210,197</b> |

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

## INTERIM STATEMENT OF CHANGES IN EQUITY

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

## 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-<br>30.06.2026 | 01.01.2025-<br>30.06.2025 |
|--------------------------------------------------------------------|----------|-----|---------------------------|---------------------------|
| <b>A. Cash flows from operating activities</b>                     |          |     |                           |                           |
| <b>Profit before tax</b>                                           |          | +/- | <b>3,468,822</b>          | <b>1,844,281</b>          |
| <b>Adjustments for:</b>                                            |          |     |                           |                           |
| 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                         |
| <b>Changes in working capital:</b>                                 |          |     |                           |                           |
| 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                  |
| <b>Net cash flows from operating activities</b>                    |          |     | <b>-1,589,450</b>         | <b>1,584,892</b>          |
| <b>B. Cash flows from investing activities</b>                     |          |     |                           |                           |
| 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                     |
| <b>Net cash flows from investing activities</b>                    |          |     | <b>3,230,961</b>          | <b>-47,532</b>            |
| <b>C. Cash flows from financing activities</b>                     |          |     |                           |                           |
| 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                   |
| <b>Net cash flows from financing activities</b>                    |          |     | <b>-1,610,300</b>         | <b>-737,401</b>           |
| <b>D. Net change in cash and cash equivalents before FX effect</b> |          |     | <b>31,211</b>             | <b>799,959</b>            |
| <i>FX effect on cash and cash equivalents</i>                      |          |     | <i>0</i>                  | <i>0</i>                  |
| <b>E. Net change in cash and cash equivalents after FX effect</b>  | 4.5      |     | <b>31,211</b>             | <b>799,959</b>            |