

12011069-6209-114-01

Statistical code

01-10-044993

Company registration number

**4iG Plc.**

**1013 Budapest, Krisztina körút 39.**

**Draft transformation statement of financial position**

**Division of net assets**

**30.06.2024**

according to IFRS

Date: 28 August 2024

The Company's manager (representative)

Place for stamp

Statistical code 12011069-6209-114-01

Company registration number 01-10-044993

1

## STATEMENT OF FINANCIAL POSITION Assets

according to IFRS

data in millions of HUF

Nr.	Name	Book value	Differencies	Value according to valuation	4iG Holding Nyrt.	4iG IT Zrt.
a	b	c	d	e	f	c
1	Property, plant, and equipment	18 753	0	18 753	9 327	9 426
2	Intangible assets	6 452	0	6 452	1 897	4 555
3	Right of use assets	28 134	0	28 134	20 683	7 451
4	Deferred tax receivables	63	0	63	63	0
5	Goodwill	411	0	411	0	411
6	Investments	552 246	0	552 246	564 071	5 893
7	Other investments	26 508	0	26 508	26 422	86
8	<b>I. Non-current assets</b>	<b>632 567</b>	<b>0</b>	<b>632 567</b>	<b>622 463</b>	<b>27 822</b>
9	Cash and cash equivalents	Draft transformation st	0	1 800	756	1 044
10	Trade receivables	17 272	0	17 272	17 272	0
11	Other current financial assets	8 061	0	8 061	6 436	1 625
12	Other current non-financial assets	7 331	0	7 331	5 675	1 656
13	Inventories	4 757	0	4 757	554	4 203
14	<b>II. Current assetes</b>	<b>37 421</b>	<b>0</b>	<b>39 221</b>	<b>30 693</b>	<b>8 528</b>
15	<b>Total assets (I.+II.)</b>	<b>669 988</b>	<b>0</b>	<b>671 788</b>	<b>653 156</b>	<b>36 350</b>

Date: 28 August 2024

The Company's manager (representative)

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## STATEMENT OF FINANCIAL POSITION Equity and liabilities according to IFRS

data in millions of HUF

Nr.	Name	Book value	Differencies	Value according to valuation	4iG Holding Nyrt.	4iG IT Zrt.
a	b	c	d	e	f	c
16	Share capital	5 981	0	5 981	5 981	1 000
17	Treasury shares	-3 199	0	-3 199	-3 199	0
18	Capital reserve	133 493	0	133 493	133 493	16 718
19	Reserve for share-based payments	397	0	397	397	0
20	Retained earnings	22 165	0	22 165	22 165	0
21	Accumulated other comprehensive income	-3 425	0	-3 425	-3 425	0
22	<b>III. Equity</b>	<b>155 412</b>	<b>0</b>	<b>155 412</b>	<b>155 412</b>	<b>17 718</b>
23	Provisions - non-current	0	0	0	0	0
24	Non-current loans, borrowings, bonds	442 534	0	442 534	442 534	0
25	Lease liabilities - non-current	27 514	0	27 514	20 174	7 340
26	Deferred tax liabilities	0	0	0	0	0
27	Other non-current liabilities	0	0	0	0	0
28	<b>IV. Non-current liabilities</b>	<b>470 048</b>	<b>0</b>	<b>470 048</b>	<b>462 708</b>	<b>7 340</b>
29	Trade payables	13 768	0	13 768	13 768	0
30	Current loans and borrowings	620	0	620	620	0
31	ESOP obligation	1 308	0	1 308	1 308	0
32	Dividends payable to owners	8	0	8	8	0
33	Provisions - current	697	0	697	324	373
34	Lease liabilities - current	2 278	0	2 278	1 405	873
35	Other current financial liabilities	14 424	0	14 424	14 431	-7
36	Other current non-financial liabilities	13 225	0	13 225	3 172	10 053
37	<b>V. Current liabilities</b>	<b>46 328</b>	<b>0</b>	<b>46 328</b>	<b>35 036</b>	<b>11 292</b>
38	<b>Total equity and liabilities (III.+IV.+V.)</b>	<b>671 788</b>	<b>0</b>	<b>671 788</b>	<b>653 156</b>	<b>36 350</b>

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## STATEMENT OF FINANCIAL POSITION Assets

according to IFRS

data in millions of HUF

Nr.	Name	Book value	Differences	Value according to valuation
a	b	c	d	e
1	Property, plant, and equipment	9 327		9 327
2	Intangible assets	1 897		1 897
3	Right of use assets	20 683		20 683
4	Deferred tax receivables	63		63
5	Goodwill	0		0
6	Investments	564 071		564 071
7	Other investments	26 422		26 422
8	<b>I. Non-current assets</b>	<b>nt of financial position</b>	<b>0</b>	<b>622 463</b>
9	Cash and cash equivalents	756		756
10	Trade receivables	17 272		17 272
11	Other current financial assets	6 436		6 436
12	Other current non-financial assets	5 675		5 675
13	Inventories	554		554
14	<b>II. Current assetes</b>	<b>30 693</b>	<b>0</b>	<b>30 693</b>
15	<b>Total assets (I.+II.)</b>	<b>#VALUE!</b>	<b>0</b>	<b>653 156</b>

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## STATEMENT OF FINANCIAL POSITION Equity and liabilities

according to IFRS

data in millions of HUF

Nr.	Name	Book value	Differencies	Value according to valuation
a	b	c	d	e
16	Share capital	5 981		5 981
17	Treasury shares	-3 199		-3 199
18	Capital reserve	133 493	0	133 493
19	Reserve for share-based payments	397		397
20	Retained earnings	22 165		22 165
21	Accumulated other comprehensive income	-3 425		-3 425
22	<b>III. Equity</b>	<b>155 412</b>	<b>0</b>	<b>155 412</b>
23	Provisions - non-current	0		0
24	Non-current loans, borrowings, bonds	442 534		442 534
25	Lease liabilities - non-current	20 174		20 174
26	Deferred tax liabilities	0		0
27	Other non-current liabilities	0		0
28	<b>IV. Non-current liabilities</b>	<b>462 708</b>	<b>0</b>	<b>462 708</b>
29	Trade payables	13 768		13 768
30	Current loans and borrowings	620		620
31	ESOP obligation	1 308		1 308
32	Dividends payable to owners	8		8
33	Provisions - current	324		324
34	Lease liabilities - current	1 405		1 405
35	Other current financial liabilities	14 431		14 431
36	Other current non-financial liabilities	3 172		3 172
37	<b>V. Current liabilities</b>	<b>35 036</b>	<b>0</b>	<b>35 036</b>
38	<b>Total equity and liabilities (III.+IV.+V.)</b>	<b>653 156</b>	<b>0</b>	<b>653 156</b>

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## STATEMENT OF FINANCIAL POSITION Assets

according to IFRS

data in millions of HUF

Nr.	Name	Book value	Differencies	Value according to valuation
a	b	c	d	e
1	Property, plant, and equipment	9 426		9 426
2	Intangible assets	4 555		4 555
3	Right of use assets	7 451		7 451
4	Deferred tax receivables	0		0
5	Goodwill	411		411
6	Investments	5 893		5 893
7	Other investments	86		86
8	<b>I. Non-current assets</b>	<b>ment of financial position</b>		<b>27 822</b>
9	Cash and cash equivalents	1 044		1 044
10	Trade receivables	0		0
11	Other current financial assets	1 625		1 625
12	Other current non-financial assets	1 656		1 656
13	Inventories	4 203		4 203
14	<b>II. Current assetes</b>	<b>8 528</b>		<b>8 528</b>
15	<b>Total assets (I.+II.)</b>	<b>#VALUE!</b>		<b>36 350</b>

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**STATEMENT OF FINANCIAL POSITION Equity and liabilities according to IFRS**

data in millions of HUF

Nr.	Name	Book value	Differencies	Value according to valuation
a	b	c	d	e
16	Share capital	1 000		1 000
17	Treasury shares	0		0
18	Capital reserve	16 718		16 718
19	Reserve for share-based payments	0		0
20	Retained earnings	0		0
21	Accumulated other comprehensive income	0		0
22	<b>III. Equity</b>	<b>17 718</b>		<b>17 718</b>
23	Provisions - non-current	0		0
24	Non-current loans, borrowings, bonds	0		0
25	Lease liabilities - non-current	7 340		7 340
26	Deferred tax liabilities	0		0
27	Other non-current liabilities	0		0
28	<b>IV. Non-current liabilities</b>	<b>7 340</b>	<b>0</b>	<b>7 340</b>
29	Trade payables	0		0
30	Current loans and borrowings	0		0
31	ESOP obligation	0		0
32	Dividends payable to owners	0		0
33	Provisions - current	373		373
34	Lease liabilities - current	873		873
35	Other current financial liabilities	-7		-7
36	Other current non-financial liabilities	10 053		10 053
37	<b>V. Current liabilities</b>	<b>11 292</b>		<b>11 292</b>
38	<b>Total equity and liabilities (III.+IV.+V.)</b>	<b>36 350</b>		<b>36 350</b>

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