

23341779-5920-114-13

Statistical number

13-09-085370

Company registration number

Illés Holding Ltd.

2040 Budaörs Rubik Ernő u. 6.

June 30. 2024.

Half year Consolidated Financial Statement

The Financial Statement was not audited

Date:

Budaörs, August 23. 2024.



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, 2024.

thousand HUF

Note	Last year 12.31.2023	Last years changing	Subject year 06.30.2024
A. Fixed assets	28 264 277	0	27 319 080
<i>I. Intangible assets</i>	383 309	0	176 698
1. Capitalised value of formation, promotion & restructuring expenses	0	0	0
2. Capitelized value of research & development	0	0	0
3. Rights & concession	92 670	0	91 905
4. Software	290 639	0	84 712
5. Good will	0	0	81
6. Advence to intangible assets	0	0	0
7. Value correction of intangible assets	0	0	0
<i>II. Tangible assets</i>	24 994 146	0	24 243 702
1. Land & buildings & related rights	5 401 045	0	6 418 012
2. Technical equipment, machinery & vehicles	14 245 978	0	15 369 759
3. Other equipment, furniture, fittings & vehicle	1 275 535	0	1 221 024
4. Livestock	36 869	0	38 511
5. Assets in course of construction	3 481 072	0	679 380
6. Advances for construction in progress	553 647	0	517 017
7. Value correction of tangible assets	0	0	0
<i>III. Investment</i>	2 886 822	0	2 898 680
1. Long-term participations in affiliated companies	0	0	0
2. Long-term loans to affiliated companies	0	0	0
3. Long-term major participating interests	707 953	0	704 454
4. Long-term loans to companies linked by virtue of major participating inter	1 052 119	0	1 132 961
5. Other long-term participations	0	0	0
6. Long-term loans to other companies linked by virtue of participating inter	0	0	0
7. Other long-term loans	620	0	560
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	1 126 130	0	1 060 706
- from subsidiary	1 126 130	0	1 060 706
- jointly managed company	0	0	0
- Associate company	0	0	0

Budaörs, August 23, 2024.



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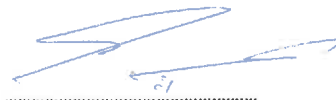
Consolidated Balance sheet (Current assets&Prepaid expenses)

June 30. 2024.

thousand HUF

Note	Last year 12.31.2023	Last years changing	Subject year 06.30.2024
B. CURRENT ASSETS	14 361 137	0	14 598 402
<i>I. Stocks</i>	367 405	0	372 445
1. Raw material & consumable goods	308 975	0	280 388
2. Work in process	0	0	0
3. Young, fatted animal	0	0	0
4. Finished product	0	0	0
5. Goods	58 362	0	92 057
6. Advances to inventories	68	0	0
<i>II. Receivables</i>	9 638 359	0	10 492 251
1. Trade debtors	6 089 372	0	6 890 114
2. Amounts owed by affiliated companies	792 442	0	1 132 395
3. Amounts owed by companies with which the company is linked by virtue of	0	0	0
4. Receivables from other companies linked by virtue of participating interest	264 572	0	312 228
5. Notes receivable	0	0	0
6. Other debtors	2 491 974	0	2 160 179
7. Valuation margin of receivables	0	0	-2 664
8. Positive valuation difference of derivative transactions	0	0	0
9. corporate tax receivables arising from consolidation (calculated)	0	0	0
<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>	4 355 373	0	3 733 706
1. Cash, cheque	65 951	0	55 637
2. Bank deposit	4 289 422	0	3 678 069
C. Prepaid expenses & accrued income	834 846	0	474 588
1. Accrued income	574 822	0	197 666
2. Prepaid expenses	88 042	0	68 477
3. Deferred expenses	171 982	0	208 445
TOTAL ASSETS	43 460 260	0	42 392 069

Budaörs, August 23. 2024.



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Name of CEO

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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. 2024.

thousand HUF

Note	Last year 12.31.2023	Last years changing	Subject year 06.30.2024
D. EQUITY (Capital & Reserve)	9 270 418	0	8 973 154
<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)	4 799 123	0	5 078 843
V. Restricted reserve	0	0	0
VI. Evaluation reverse	0	0	0
VII. Corrected Net income	2 200 983	0	465 771
VIII. Condoliated stockholders' equity change (+)	293 963	0	1 450 468
IX. Changes due to consolidation (+)	-157 636	0	7 121
- debt consolidation difference	-157 636	0	7 121
- intermediate profit difference	0	0	0
X. Shares of external members (other owners)	2 122 835	0	1 959 800
E. PROVISIONS	463 324	0	427 904
1. Provisions for unrealised profit in inventories	324 978	0	305 784
2. Provisions for unrealised profit in costs	84 894	0	69 472
3. Other provisions	53 452	0	52 648
F. LIABILITIES	29 926 498	0	29 443 062
<i>I. Deferred liabilities</i>	2 941 664	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	2 941 664	0	2 941 664

Budaörs, August 23. 2024.



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Consolidated Balance sheet (Owner's equity&Liabilities)

June 30, 2024.

thousand HUF

Note	Last year 12.31.2023	Last years changing	Subject year 06.30.2024
II. Long term liability	16 306 043	0	17 344 461
1. Long term borrowings	942 502	0	336 374
2. Convertible bonds	0	0	0
3. Debts from bond issues	6 000 000	0	6 000 000
4. Long term debt	1 006 434	0	1 006 434
5. Other long term debt	3 697 216	0	4 990 977
6. Long-term liabilities with subsidiary companies	825 315	0	842 250
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	3 834 576	0	4 168 426
III. Short term liabilities	10 678 790	0	9 156 937
1.Short term borrowings	568 950	0	244 089
- of which: convertible bonds	0	0	0
2. Short term debts	1 781 757	0	1 259 546
3. Advances received from customers	4 421	0	18 012
4. Payables	4 185 456	0	3 789 795
5. Promissory notes	0	0	0
6. Short term liabilities in subsidiary companies	492 237	0	455 305
7. Short term liabilities in significant share companies	1 324	0	0
8. Short term liabilities in other share companies	0	0	0
9. Other short term liabilities	3 633 549	0	3 381 097
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)	11 097	0	9 094
G. PASSZÍV IDŐBELI ELHATÁROLÁSOK	3 800 020	0	3 547 951
1. Income passive accruals	150 340	0	155 462
2. Costs passive accruals	657 061	0	543 670
3. Deferred income	2 992 619	0	2 848 819
TOTAL STOCKHOLDERS' EQUITY & LIABILITIES	43 460 260	0	42 392 070

Budaörs, August 23, 2024.


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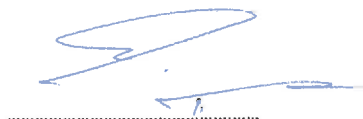
Concolidated Balance sheet (Noncurrent assets)

June 30. 2024.

thousand HUF

Note	Last year 12.31.2023	Last years changing	Subject year 06.30.2024
1. Net inland sales revenue	25 745 707	0	13 888 863
2. Net export sales revenue	14 574 400	0	7 137 900
<i>I. Total net sales revenue</i>	40 320 106	0	21 026 763
3. Change in self-manufactured stock	0	0	6 339
3/A. Due to a change in consolidation scope stock change in self-manufactu	0	0	0
4. Own work capitalized	39 181	0	0
<i>II. Total capital value of own performance</i>	39 181	0	6 339
<i>III. Other revenues</i>	2 036 460	0	539 395
impairment loss written back from this	179	0	1 945
<i>III/A Consolidation difference due to debt consolidation (profit-increasing)</i>	164 757	0	0
5. Cost of raw material	7 912 648	0	4 057 500
6. Services consumed	10 808 789	0	5 412 438
7. Other services consumed	704 869	0	416 943
8. Cost of goods sold	3 547 024	0	556 031
9. Performance of subcontractor (mediated services)	3 816 473	0	2 752 163
<i>IV. Total material type expenditure</i>	26 789 803	0	13 195 075
10. Wages& salaries	5 928 881	0	3 590 172
11. Other staff emoluments	1 363 284	0	895 131
12. Contributions of wages&saleries	796 122	0	496 586
<i>V. Total payments to personnel</i>	8 088 287	0	4 981 889
VI. Depreciation charge	2 810 023	0	1 614 915
VII. Other expenditure	1 508 415	0	804 901
from this:impairment loss	565 608	0	0
Consolidation difference due to debt consolidation (profit reducing)	0	0	0
A. Trading profit	0	0	0
(EBIT) (I+II+III-IV-V-VI-VII)	3 363 977	0	975 717

Budaörs, August 23. 2024.



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Consolidated Profit and Loss Statement

June 30. 2024.

thousand HUF

Note	Last year 12.31.2023	Last years changing	Subject year 06.30.2024
13. Received (due) dividend and share	49	0	1 324
14. Exchange rate gain from the sale of shares	141 818	0	0
15. Profit on sale on invested liquid assets and its interest	20 618	0	15 778
16. Interest receivable and similar income	1 366 815	0	312 032
17. Other income from financial activities	431 077	0	137 596
of which: valuation difference	0	0	0
<i>VIII. Total Income from financial operations</i>	1 960 377	0	466 730
18. Expenses and losses on participating interests	0	0	0
19. Expenses on financial investments (equity shares, loans), losses	1 579 253	0	671 626
20. Impairment of shares, securities, bank deposits	0	0	7 473
21. Other expenses on financial transactions	578 128	0	119 737
of which: valuation margins	0	0	0
<i>IX. Total Expenses of financial operations</i>	2 157 381	0	798 836
B. PROFIT ON FINANCIAL TRANSACTION (VIII-IX)	-197 005	0	-332 106
C. PROFIT OR LOSS BEFORE TAX (+C+D)	3 166 972	0	643 611
X. TaxATION	251 890	0	11 502
X/A Corporation tax difference resulting from consolidation (+,-)	14 828	0	-2 005
D. PROFIT AFTER TAXATION (+C-X)	2 900 254	0	634 114
XI. Share of external members (other owners) from the taxable profit of subs	699 271	0	168 342
E. ADJUSTED TAXED PROFIT	2 200 983	0	465 771

Budaörs, August 23. 2024.



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Name of CEO

ILLÉS Holding Zrt.

Kiegészítő melléklet

**a 2024. félévi összevont (konszolidált) éves
beszámolóhoz**

Készült: Budaörs, 2024. augusztus 23.



a vállalkozás vezetője
(képviselője)