



Consolidated statement of financial position

| | <i>in million HUF</i> | |
|-----------------------------------|-----------------------|----------------|
| Assets | 2022 | 2021 |
| Non current assets | | |
| Intangibles | 19 715 | 11 133 |
| Plant, property and equipment | 8 420 | 5 850 |
| Right of use assets (IFRS16) | 9 068 | 7 746 |
| Investments | 84 | 84 |
| Other long term financial assets | 2 909 | 1 234 |
| Deferred tax assets | 256 | 179 |
| Non current assets total | 40 452 | 26 226 |
| Current assets | | |
| Trade receivables | 39 615 | 27 824 |
| Other short term financial assets | 4 058 | 5 084 |
| Current income tax receivable | 284 | 32 |
| Contract assets | 597 | 7 633 |
| Inventories | 2 507 | 2 075 |
| Other short term receivables | 5 054 | 5 355 |
| Cash and cash equivalents | 22 383 | 40 334 |
| Current assets total | 74 498 | 88 337 |
| ASSETS TOTAL | 114 950 | 114 563 |

| | <i>in million HUF</i> | |
|--|-----------------------|----------------|
| Liabilities and Equity | 2022 | 2021 |
| Equity | | |
| Share capital | 2 200 | 2 200 |
| Capital reserves | 0 | 0 |
| Retained earnings | 24 170 | 22 614 |
| Other comprehensive income | 2 904 | 535 |
| Total Owner's Equity | 29 274 | 25 349 |
| Non controlling interest | -51 | -25 |
| EQUITY TOTAL | 29 223 | 25 324 |
| Long term liabilities | | |
| Long term financial liabilities at amortized value | 21 250 | 21 210 |
| Long term financial liabilities at fair value to P&L | 3 735 | 2 570 |
| Long term lease liabilities | 7 179 | 5 984 |
| Other long term liabilities | 1 684 | 2 185 |
| Deferred tax liability | 1 630 | 935 |
| Long term provisions | 364 | 273 |
| Total long term liabilities | 35 842 | 33 157 |
| Current liabilities | | |
| Trade payables | 11 074 | 15 698 |
| Short term lease liabilities | 2 530 | 2 144 |
| Other short term financial liabilities | 8 537 | 4 237 |
| Contract liabilities | 1 682 | 13 601 |
| Current income tax liability | 296 | 1 384 |
| Short term provisions | 45 | 11 |
| Other short term liabilities | 25 721 | 19 007 |
| Total current liabilities | 49 885 | 56 082 |
| EQUITY AND LIABILITIES TOTAL | 114 950 | 114 563 |

Budapest, 28 April 2023

Kis-Szölgyémi Ferenc
CEO



Consolidated statement of profit or loss

in million HUF

| | 2022 | 2021 |
|--|---------------------|---------------|
| | as of 31st december | |
| Revenue | 181 616 | 152 079 |
| Capitalized performance | 269 | 128 |
| Materials and services consumed | -103 988 | -93 626 |
| Personnel expenses | -59 286 | -30 395 |
| Depreciation and amortization | -4 622 | -3 229 |
| Other income, (expense) | 1 828 | 656 |
| Operating profit | 15 817 | 25 612 |
| Net financial result | -1 950 | -2 582 |
| Share of post-tax profits of equity accounted associates | 0 | -2 |
| Profit before tax | 13 867 | 23 028 |
| Income tax | -2 773 | -3 153 |
| Profit after tax | 11 094 | 19 875 |
| Other comprehensive income | 2 370 | 535 |
| TOTAL COMPREHENSIVE INCOME | 13 464 | 20 410 |

Other comprehensive income (currency translation difference arising from the consolidation of foreign subsidiaries' financial statements)

2 370 535

Total other comprehensive income 2 370 535

Total comprehensive income 2 370 535

Profits attributable to

- owners of B+N Group 11 120 19 898
- non controlling interest -26 -23

Total comprehensive income attributable to

- owners of B+N Group 13 489 20 433
- non controlling interest -26 -23

Budapest, 28 April 2023

Kis-Szölgvényi Ferenc
CEO