

B+N Group

Consolidated Financial Statements in accordance with the International Financial Reporting Standards

30 June 2025



Consolidated statement of financial position (1/2)

- HUF million

	30 June 2025	31 December 2024
Non-current assets		
Intangibles	78 618	25 801
Plant, property and equipment	13 965	12 707
Right of use assets (IFRS16)	14 628	10 923
Investments	1	1
Other long-term financial assets	1 407	2 085
Deferred tax assets	722	314
Non-current assets total	109 341	51 831
Current assets		
Trade receivables	88 904	84 070
Other short term financial assets	406	1 658
Current income tax receivable	175	2 458
Contract assets	2 943	2 782
Inventories	113	358
Other short-term receivables	9 755	7 121
Cash and cash equivalents	18 319	31 208
Current assets total	120 615	129 655
Assets held for sale	0	67
ASSETS TOTAL	229 956	181 553



Consolidated statement of financial position (2/2)

- HUF million

	30 June 2025	31 December 2024
Equity		
Share capital	2 200	2 200
Retained earnings	41 256	41 352
Other comprehensive income	2 928	4 383
Total Owner's Equity	46 384	47 935
Non-controlling interest	(322)	0
EQUITY TOTAL	46 062	47 935
Long term liabilities		
Long term financial liabilities measured at amortized value	63 942	21 203
Long term financial liabilities measured at fair value to profit or loss	2 207	2 631
Long-term lease liabilities	8 316	8 448
Other long-term liabilities	1 389	979
Deferred tax liability	4 594	2 107
Long-term provisions	1 962	597
Total long-term liabilities	82 410	35 965
Current liabilities		
Trade payables	15 531	31 258
Short term lease liabilities	7 216	3 304
Other short term financial liabilities	27 683	24 369
Contract liabilities	3 160	1 018
Current income tax liability	1 764	2 911
Short term provisions	535	19
Other short-term liabilities	45 595	34 774
Total current liabilities	101 484	97 653
EQUITY AND LIABILITIES TOTAL	229 956	181 553

1 Consolidated statement of Profit or loss and other comprehensive income

- HUF million

	30 June 2025	30 June 2024
Revenue	169 609	134 418
Capitalized performance	0	0
Materials and services consumed	(80 499)	(66 032)
Personnel expenses	(72 011)	(56 000)
Depreciation and amortization	(4 158)	(3 207)
Other income, (expense)	(346)	576
Operating profit	12 595	9 755
Net financial result	(1 453)	(1 230)
Profit before tax	11 142	8 525
Income tax	(3 907)	(2 638)
Profit after tax	7 235	5 887
Other comprehensive income – including tax impact – to be acknowledged in the net result of future periods	(1 455)	(1 140)
Other comprehensive income	(1 455)	(1 140)
TOTAL COMPREHENSIVE INCOME	5 780	4 747
Profit after tax allocated to the owners of the mother company	7 065	5 887
Profit after tax allocated to the owners of the non-controlling Interest	170	0
Total comprehensive income allocated to the owners of the mother company	5 615	4 747
Total comprehensive income allocated to the owners of the non-controlling Interest	165	0

