DH GROUP NYRT.

INTERIM FINANCIAL REPORT

30 SEPTEMBER 2026



Statement of financial position

figures in thousands of forints, unless otherwise indicated

Balance sheet

	30.09.2026	31.12.2025
ASSETS		
Long-term assets		
Intangible assets	50,361	69,876
Right-of-use	132,815	149,622
Property	127,506	145,347
Machinery and equipment	216,538	240,797
Investments in subsidiaries	11,558,400	9,573,026
Investment in joint ventures	513,533	349,122
Other non-current assets	468,191	442,518
Total long-term assets	**13,067,344**	**10,970,308**
Current assets		
Inventories	4,500	0
Trade receivables	13,470	656
Amounts owed by related undertakings	4,080,094	3,547,809
Other receivables	25,127	52,975
Actual income tax assets	0	68,844
Cash and cash equivalents	1,931,887	6,321,376
Total current assets	**6,055,078**	**9,991,660**
Total Assets	**19,122,422**	**20,961,968**

Budapest, 10 November 2026

Gay Dymschiz
Chairman of the Board

Dániel Schilling
Member of the Board

Statement of financial position

Data in thousands of forints, unless otherwise indicated

Balance sheet

LIABILITIES	**30.09.2026**	**31.12.2025**
Equity		
Registered capital	171,989	171,989
Capital reserve	1,867,883	1,637,357
Treasury shares repurchased	-143,218	-183,301
Profit reserve	2,633,663	1,285,815
Total equity:	**4,530,317**	**2,911,860**
Long-term liabilities		
Deferred tax liabilities	1,277	1,277
Other long-term liabilities	0	0
Bonds payable	10,200,976	11,661,549
Long-term liabilities from leases	555,260	560,122
Total long-term liabilities	**10,757,513**	**12,222,948**
Current liabilities		
Short-term loans and borrowings	1,320,000	1,320,000
Accounts payable	0	37,230
Liabilities to related undertakings	2,382,663	4,291,527
Other liabilities	117,475	94,424
Short-term liabilities from leases	14,454	83,979
Total current liabilities	**3,834,592**	**5,827,160**
Total liabilities and equity	**19,122,422**	**20,961,968**

Budapest, 10 November 2026

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Report on profit and loss and other comprehensive income
data provided in thousands HUF, unless indicated otherwise

Statement of profit or loss

	01.01.2026-30.09.2026	01.01.2025-30.09.2025
Net sales revenues	366,403	274,537
Other operating income	310	25,576
Total revenue	**366,713**	**300,113**
Consumables and raw materials	(6,753)	(21,023)
Contracted services	(170,209)	(218,090)
Personnel costs	(524,380)	(257,663)
Depreciation and amortisation	(61,773)	(47,974)
Depreciation of right-of-use	(51,346)	(46,857)
Other operating charges	(54,168)	(10,484)
Operating costs	**(868,629)**	**(602,091)**
Operating profit/loss	**(501,916)**	**(301,978)**
Financial income	4,968,811	4,320,555
Financial charges	(856,426)	(601,245)
Profit before tax	**3,610,469**	**3,417,332**
Income tax expense	(7,187)	(7,469)
Profit for the period	**3,603,282**	**3,409,863**
Total comprehensive income	**3,603,282**	**3,409,863**

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1. Basis for the preparation of the interim financial statements

The interim financial statements as of 30 September 2026, which include the balance sheet, income statement and equity reconciliation table, were prepared to support the business decision related to the planned dividend payment of DH Group Nyrt. In such cases, Section 3:222; 3:263§, Section 21 and Section 114/A.(2) of the Hungarian Accounting Act require the preparation of an interim balance sheet and a reconciliation table between equity in accordance with IFRS-EU and the Hungarian Accounting Act. According to the Hungarian Accounting Act, the publication of interim financial statements is not required.

1.1 The interim balance sheet was prepared on the basis of

The interim balance sheet has been prepared in accordance with the provisions of the Hungarian Accounting Act, modified by the provisions of the Company's accounting policy based on the IFRS-EU disclosure and valuation principles in effect on the date of the interim balance sheet.

The interim balance sheet does not comply with the interim financial statements required by IAS 34 Interim Financial Reporting, as it does not contain all the statements and additional information required by the standard.

The interim balance sheet is presented in thousands of Hungarian forints.

2. Basis for preparing the equity reconciliation table

The equity reconciliation table was prepared in accordance with Section 114/B of the Hungarian Accounting Act and contains the opening and closing data of the capital items included in the interim balance sheet, as well as the opening and closing data of the capital items derived from these capital items as described in Section 114/B(4) of the Hungarian Accounting Act.

The equity reconciliation table also contains, based on Section 114/B(5) of the Hungarian Accounting Act, it also contains a derivation of the difference between the capital registered with the company court and the registered capital included in the interim balance sheet determined on the basis of the preparation principles, as well as the free profit reserve available for dividend payment, which is the profit reserve including the taxed profit for the last reporting period closed with the financial statements.

The equity reconciliation table is prepared in thousands of Hungarian forints.

	30.09.2026	**31.12.2025**
Registered capital	171,989	171,989
Reserves	898,264	127,006
Treasury shares	-143,218	-183,301
Profit / loss for the year	3,603,282	2,796,166
Equity as per Section 114/B (4) of the IFRS	**4,530,317**	**2,911,860**

Section 114/B (4) a) Equity	**4,530,317**	**2,911,860**
Registered capital as defined in the instrument of incorporation, if it qualifies as an equity instrument	171,989	171,989
Nominal value of treasury shares repurchased (-)	-717	-1,054
Registered capital as per Section 114/B (4) b) of the IFRS*	**171,272**	**170,935**
Section 114/B (4) c) Capital subscribed but not paid up		
The sum of all elements of equity that do not meet the IFRS definition of registered capital, capital subscribed but not paid up, profit reserve, valuation reserve, profit/loss for the year, or retained reserves	1,867,883	1,637,357
Section 114/B (4) d) Capital reserve	**1,867,883**	**1,637,357**
Profit retained from prior years not distributed to owners, which may not include other comprehensive income, recognised in the IFRS Annual Report (±)	-969,619	-1,510,351
Section 114/B (4) e) Profit reserve	**-969,619**	**-1,510,351**
Section 114/B (4) f) Valuation reserve	**-**	**-**
Profit/loss for the year presented for continuing operations in the profit and loss section of the statement of comprehensive income or in the separate income statement	3,603,282	2,796,166
Section 114/B (4) g) Profit/loss the target year	**3,603,282**	**2,796,166**
Section 114/B (4) h) Tied-up reserves	**-**	**-**
Section 114/B (5) a) Reconciliation of the amount of registered capital registered by the court of registry and the registered capital as per the IFRS		
Registered capital registered at the court of registry	171,989	171,989
Registered capital as per the IFRS	171,272	170,935
Difference (Nominal value of treasury shares repurchased)	**717**	**1,054**
Section 114/B (5) b) Profit reserve available for dividend payments profit reserve (including the profit/loss for the financial year ending with the last Annual Report)		
Profit reserve available for dividend payments	**2,633,663**	**1,285,815**

Budapest, 10 November 2026

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