

Interim Consolidated Financial Statements of AKKO Invest Public Limited Company and of its subsidiaries

for the six-month period that ended on 30 June 2026,
prepared in accordance with International Financial Reporting
Standards (IAS 34 — Interim Financial Reporting), as adopted
by the European Union (unaudited)

Members of the Governing Board

Noah Milton Steinberg (chairman of the Governing Board) (member of the Governing Board since 30.04.2025, chairman of the Governing Board since 14.05.2025)

Sándor Gyáfrás (vice chairman) (chairman of the Governing Board since 30.04.2025, vice chairman of the Governing Board since 04.05.2026)

Imre Attila Horváth (vice chairman) (from 20.02.2020 until 23.04.2026)

Gábor Székely (from 03.03.2020)

László János Vágó (from 30.04.2025)

Tamás Giller (from 30.04.2025)

Gyula Zoltán Mező (from 30.04.2025)

János Gerő (Chief Executive Officer) (member of the Governing Board since 23.04.2026, Chief Executive Officer since 04.05.2026)

Members of the Audit Committee

Gábor Székely (chairman) (from 03.03.2020)

Imre Attila Horváth (from 30.04.2025 until 23.04.2026)

Tamás Giller (from 30.04.2025)

Sándor Gyáfrás (from 23.04.2026)

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Chamber registration number: 001464

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Abbreviations used in the consolidated financial statements:

IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
IFRIC/SIC	International Financial Reporting Interpretation Committee/Standing Interpretation Committee
FVTOCI	Measured at fair value through other comprehensive income
FVTPL	Measured at fair value through profit or loss
CODM	Chief Operating Decision Maker
EPS	Earnings per share
AC	Audit Committee
ECL	Expected credit loss
ROU	Right-of-use assets

Figures in brackets indicate negative values in the financial statements!

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Interim consolidated comprehensive income statement for the six-month period that ended on 30 June 2026 (unaudited)

COMPREHENSIVE INCOME STATEMENT	Notes	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2026 unaudited
Revenue	(4.1)	22 828	19 243
Direct expenditures	(4.2)	(21 244)	(17 816)
Gross profit or loss		1 584	1 427
Administrative and sales expenditures	(4.3)	(821)	(737)
Other revenue	(4.4)	58	350
Other expenditures	(4.4)	(72)	(323)
Profit from financial activities	(4.5)	241	85
Loss from financial activities	(4.5)	(261)	(348)
Profit or loss before tax from continuing operations		729	454
Income tax expenditure	(4.6)	(231)	(119)
Profit or loss after tax from continuing operations		497	335
Profit or loss after tax from discontinued operations		(75)	(858)
Income tax on discontinued operations		-	-
After-tax profit or loss from discontinued operations		(75)	(858)
Net profit and loss		422	(523)
Share attributable to the owners of the parent company		422	(523)
Share attributable to non-controlling interest		-	-
Exchange difference on discontinued operations		15	3
Other comprehensive income from discontinued operations (after income tax)		15	3

The Comprehensive Income Statement contains the items with the correct sign!

The Notes form an integral part of the Financial Statements.

References in brackets refer to Sections 4 of the Financial Statements.

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Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

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COMPREHENSIVE INCOME STATEMENT (continued)	Notes	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Total comprehensive income		437	-520
Share attributable to the owners of the parent company		437	(520)
Share attributable to non-controlling interest		-	-
Earnings per share (HUF)	(4.7)	9,07	(13,26)
Diluted earnings per share (HUF)	(4.7)	6,40	(10,80)
Earnings per share (HUF) (from continued operations)	(4.7)	10,69	8,49
Diluted earnings per share (HUF) (from continued operations)	(4.7)	7,54	6,91
Earnings per share (HUF) (from discontinued operations)	(4.7)	-1,61	(21,75)
Diluted earnings per share (HUF) (from discontinued operations)	(4.7)	-1,14	(17,71)
EBITDA		1 499	1 421

The Comprehensive Income Statement contains the items with the correct sign!

The Notes form an integral part of the Financial Statements.

References in brackets refer to Sections 4 of the Financial Statements.

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

**Interim consolidated balance sheet
for 30 June 2026 (unaudited)**

ASSETS	Notes	30.06.2026 unaudited	31.12.2025 audited
Non-current assets		25 490	26 033
Value of customer relations	(4.1)	9 686	9 975
Goodwill		5 645	5 645
Right-of-use assets	(5.2)	645	692
Intangible assets (not highlighted elsewhere)		66	81
Investment properties	(5.3)	7 917	8 108
Own-use properties	(5.4)	1 370	1 400
Plant, fixtures and equipment		161	132
Current assets		16 846	18 302
Properties held for sale	(5.5)	998	1 131
Trade accounts receivable		8 491	13 801
Other receivables and prepayments and accrued income	(5.6)	4 820	1 494
Blocked cash and cash equivalents		486	486
Cash and cash equivalents		2 052	1 390
Total assets		42 336	44 335

*The Notes form an integral part of the Financial Statements.
References in brackets refer to Sections 5 and 6 of the Financial Statements.*

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Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

EQUITY AND LIABILITIES	Notes	30 June 2026 unaudited	31 December 2025 audited
Equity		20 697	20 260
Subscribed capital (the face value of the shares is HUF 25/piece)	(5.6)	1 647	1 647
Share premium		14 697	14 697
Retained earnings		4 553	4 131
Proprietary transactions	(5.8)	(207)	(207)
Accumulated exchange difference		7	(8)
Equity attributable to owners of the parent company		20 697	20 260
Non-controlling interest		-	-
Long-term liabilities		10 102	10 511
Long term bank loans	(5.9)	8 339	8 359
Received long-term loans	(5.9)	-	307
Provisions (non current)	(5.10)	271	271
Deferred tax liabilities		1 155	1 182
Long-term lease liabilities	(5.2)	337	392
Short-term liabilities		11 537	13 564
Provisions (current)	(5.10)	112	88
Short-term bank loans	(5.9)	402	807
Trade accounts payable		2 915	6 105
Other short-term liabilities and accruals		7 737	6 122
Income tax liabilities		8	93
Short-term lease liabilities	(5.2)	363	349
Equity and liabilities		42 336	44 335

*The Notes form an integral part of the Financial Statements.
References in brackets refer to Sections 5 and 6 of the Financial Statements.*

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

**Interim consolidated cash flow statement
for the six-month period that ended on 30 June 2026 (unaudited)**

Designation	Notes	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Profit or loss before tax – from continued operations		729	454
Profit or loss before tax – from discontinued operations		(75)	(858)
Total profit or loss before tax		654	(404)
Interest expenditure	(4.5)	164	181
Interest income	(4.5)	(33)	(6)
Non-cash items			
Depreciation, impairment	(5.1-5.5)	825	1 562
Profit/loss impact of exchange loss	(4.5)	157	22
Profit/loss impact of expected credit loss	(4.5)	(168)	59
Other non-cash items		1	-
Changes of provisions	(5.10)	24	(332)
Gain on sale of fixed asset	(4.4)	1	(23)
Non-cash items – Total		840	1 288
Changes in working capital			
Changes of trade receivables		5 478	5 536
Changes in other current assets and accruals	(5.6)	(3 323)	(1 805)
Changes in receivables from suppliers		(3 282)	(7 403)
Changes in other short-term liabilities and accruals		1615	41
Changes in blocked cash and cash equivalents		-	(78)
Total net changes in working capital		488	(3 709)
Interest paid		(115)	(170)
Income tax paid		(343)	(281)
Net cash flow from operating activities		1653	(3 101)

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Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Designation	Comments	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Acquisition of tangible assets	(5.1-5.5)	(81)	(4 347)
Received interest		33	6
Repayment of the purchase price of shares		-	(2 934)
Net cash flow from investment activities		(48)	(7 275)
Issue of shares		-	10 030
Loan repayment	(5.9)	(403)	(395)
Repayment of borrowings	(5.9)	(314)	-
Execution of lease liabilities	(5.2)	(226)	(152)
Net cash flow from financing activities		(943)	9 483
Changes in liquid assets		662	(893)
Balance-sheet change in liquid assets		662	(893)
Cash and cash equivalents at the beginning of the year		1 390	1 612
Cash and cash equivalents at the end of the period		2 052	719
Change		662	(893)

*The cash flow statement contains the items with the correct sign.
The Notes form an integral part of the Financial Statements.*

**Interim consolidated statement of changes in equity
for the six-month period that ended on 30 June 2026 (unaudited)**

Designation	Subscribed capital	Share premium	Retained earnings	Proprietary transactions	Accumulated exchange difference	Equity attributable to owners of the parent company	Non-controlling interest	Total
Notes	(5.13)	(5.14)		(5.15)	(5.16)			
31.12.2024	834	5 480	3 500	(207)	(14)	9 593	-	9 593
Total comprehensive income in the reporting period – continued operations	-	-	335	-	-	335	-	335
Total comprehensive income in the reporting period – discontinued operations	-	-	(858)	-	3	(855)	-	(855)
Capital increase (19.03.2025)	813	9 217	-	-	-	10 030	-	10 030
30.06.2025	1 647	14 697	2 977	(207)	(11)	19 103	-	19 103
Total comprehensive income in the reference year (second semester)	-	-	1 154	-	3	1 157	-	1 157
31.12.2025	1 647	14 697	4 131	(207)	(8)	20 260	-	20 260
Total comprehensive income in the reporting period – continued operations	-	-	497	-	-	497	-	497
Total comprehensive income in the reporting period – discontinued operations			(75)	-	15	(60)	-	(60)
30.06.2026	1 647	14 697	4 553	(207)	7	20 697	-	20 697

*The Statement of Changes in Equity contains the items with the correct sign!
The Notes form an integral part of the Financial Statements.*

1. Presentation of AKKO Invest Plc.

The Parent Company of the Group is AKKO Invest Plc., which is a public limited company registered in Hungary by the Budapest Metropolitan Court as Company Court. AKKO Invest Plc. and its legal predecessor have been listed by the Budapest Stock Exchange since 15 February 2011, in the Premium category since 2020. The Company's core activity is asset management.

AKKO Invest Plc. is a holding company, i.e. a company with equity stake in several undertakings, with the business objective to realise long-term increase in value through efficient cooperation between the holding company and the subsidiaries.

Core activity: 6421 – Asset management (Holding)

AKKO Invest Plc. invests its own assets, without performing external asset management. Its fundamental objective is to achieve asset accumulation and increase in value in the subsidiaries (and thus also in the parent company). The subsidiaries are entities operating primarily in the property market.

AKKO Invest Plc. is a public limited company established under the laws of Hungary.

Registered office of the Company: 1117 Budapest, Szerémi út 4. The previous registered office of the Company (1118 Budapest, Dayka Gábor u. 5.) changed on 10 July 2026, i.e. after the reporting period.

The Group classified its residential property business line (ALQ SAS, A PLUS INVEST Zrt.) as an activity to be discontinued; this business line will be discontinued by the sale of the two properties concerned (the residential property in the 12th district of Budapest, Őzike út, and the "Le Cyrano" building in Antibes, previously operated as a hotel), the companies will remain members of the Group.

On 07.04.2025, the Company's subscribed capital increased from MHUF 834 to MHUF 1 647. The number of "C" and "D" series ordinary shares increased from 33 355 200 to 46 487 614.

The issued new shares were taken over by MEVINVEST Vagyonkezelő Kft. which was designated by the Governing Board.

Ownership structure of the parent company with respect to the shares listed on the Budapest Stock Exchange ("C" series):

Designation	30.06.2026		31.12.2025	
	Face value of business shares in MHUF	Equity stake %	Face value of business shares in MHUF	Equity stake %
Free Float	434	43,38%	434	43,38%
MEVINVEST Vagyonkezelő Kft.	443	44,25%	443	44,25%
B + N Referencia Zrt.	66	6,56%	66	6,56%
DAYTON-Invest Kft.	58	5,81%	58	5,81%
"C" series	1001	100%	834	100%

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Ownership structure of the parent company with respect to the totality of the shares issued (“C” and “D” series):

Designation	30.06.2026		
	Face value of business shares in MHUF	Listed “C” series ordinary shares, %	Unlisted “D” series ordinary shares convertible into “C” series ordinary shares, %
Free Float	434	26,36%	-
MEVINVEST Vagyonkezelő Kft.	1089	26,88%	39,24%
B + N Referencia Zrt.	66	3,99%	-
DAYTON-Invest Kft.	58	3,53%	-
Share series	1 647	100%	

The Company’s owner exercising direct control is MEVINVEST Vagyonkezelő Kft., held in 100% by Wingholding Zrt. The majority shareholder of Wingholding Zrt. is DAYTON-Invest Kft., which is the ultimate parent company of the Group.

As the Company’s shares are listed on the Budapest Stock Exchange, the Company prepares its consolidated financial statements in accordance with the applicable accounting legislation and the International Financial Reporting Standards, as adopted by the European Union.

Wingholding Zrt. is also required to prepare consolidated accounts in accordance with the IFRS, which consolidate the Group as a whole. Date of inclusion in the consolidation perimeter: 7 April 2025

Subsidiaries of the Company and consolidation

The Company and its subsidiaries are part of the same Group. The structure of the Group remained unchanged in the 1st semester of 2026. Members of the Group and their core activities on 30 June 2026:

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Company	Address	Core activity
AKKO Invest Plc.	1118 Budapest, Dayka Gábor u. 5.	Asset management
VÁR-Logisztika Zrt.	1117 Budapest, Szerémi út 4.	Property development (industrial property)
MOON Facility Zrt.	1117 Budapest, Szerémi út 4.	Property development (industrial property)
A PLUS INVEST Zrt.	1117 Budapest, Szerémi út 4.	Residential property development
4 Stripe Zrt.	1117 Budapest, Szerémi út 4.	Property utilisation (industrial property)
ALQ SAS	06600 Antibes, 18 Avenue Louis Gallet, France	Property development (hotel)
Deniro Zrt.	1117 Budapest, Szerémi út 4.	Property utilisation (industrial property)
Elitur Invest Zrt.	1117 Budapest, Szerémi út 4.	Asset management (Holding)
NEO Property Services Zrt.	1117 Budapest, Szerémi út 4.	Operation of superstructures

Relevant figures of the companies (direct shares):

Company	Subscribed capital on 30 June 2026	Equity stake (%) on 30 June 2026	Effective date of the change	Subscribed capital on 31 December 2025	Equity stake (%) on 31 December 2025	Classification
VÁR-Logisztika Zrt.	5	100%	-	5	100%	subsidiary
MOON Facility Zrt.	5	100%	-	5	100%	subsidiary
A PLUS INVEST Zrt.	20	100%	-	20	100%	subsidiary
4 Stripe Zrt.	20	100%	-	20	100%	subsidiary
ALQ SAS	5	100%	-	5	100%	subsidiary
Elitur Invest Zrt.	5	100%	26.02.2021	5	100%	subsidiary
NEO Property Services Zrt.	20	49%	26.02.2021	20	49%	subsidiary
Deniro Zrt.	5	100%	16.03.2023	5	100%	subsidiary

* Akko Invest Plc. holds an additional equity stake of 51% in NEO Property Services Zrt. via Elitur Invest Zrt.

Each Company discloses its separate financial statements publicly.

Presentation currency of the financial statements; use of rounding

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

The functional currency of the parent company is Hungarian forint. The financial statements have been prepared in Hungarian forint (presentation currency) and unless it is indicated otherwise the figures are stated in million HUF (MHUF).

The functional currency of certain subsidiaries of the Group is other than HUF. The corresponding accounting and consolidation rules are detailed in the accounting policies.

Euro is an important foreign currency for the Group. The exchange rate of the foreign currency in the reporting period was as follows (one currency unit/HUF, the Hungarian National Bank's exchange rates):

Currency	01.01.2026 – 30.06.2026		01.01.2025 – 30.06.2026	
	Closing	Average	Closing	Average
Euro (EUR)	355,05	372,30	385,40	397,91

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

2. Key elements of the accounting policy; basis for the preparation of consolidated financial statements

2.1 Basis for the preparation of financial statements and the going concern assumption

Declaration on conformity with the IFRSs

The management declares that these interim consolidated financial statements of the Group have been made in conformity with IAS 34 — Interim Financial Reporting, as adopted by the European Union. As the interim consolidated financial statements do not include all the disclosures required by the annual consolidated financial statements, they must be read in conjunction with the audited consolidated financial statements of the Group for the financial year that ended on 31 December 2025. The management made this declaration in the knowledge of its liability.

When preparing the interim consolidated financial statements, the Group applied the same accounting policies as in its consolidated financial statements for 2025; the changes in the accounting policies are presented in Section 3.

Contents of the financial statements

These financial statements present the assets, the performance and the financial position of AKKO Invest Plc., as parent company and its subsidiaries involved in the consolidation (together: Group). The Group's financial statements are prepared, approved and announced by the Parent Company's management.

The Group publishes the Consolidated Financial Statements both on the website of the Budapest Stock Exchange (www.bse.hu) and on its own website (www.akkoinvest.hu).

The management of the Parent Company concluded that the going concern assumption is appropriate, i.e. there is no sign implying that the Group will terminate or significantly curtail its operations within the foreseeable future, i.e. beyond one year.

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

3. Changes in the accounting policy, expected impact of the IFRS and IFRIC interpretations not yet in force on the date of the financial statements, previous applications

When preparing the interim consolidated financial statements, the Group applied the same accounting policies as in its consolidated financial statements prepared for the financial year that ended on 31 December 2025. The application of the new and amended standards effective from 1 January 2026 (Annual Improvements to the IFRS Accounting Standards – Volume 11, and Amendments to IFRS 9 and IFRS 7) did not have a significant impact on the interim consolidated financial statements of the Group.

New and amended standards and interpretations effective from the reporting period, i.e. From 1 January 2026, as published by the IASB and as adopted by the European Union:

- Annual Improvements to the IFRS Accounting Standards - Volume 11 (issued on 18 July 2024). The annual improvements primarily contain minor, clarifying amendments to several standards (e.g. IFRS 1, IFRS 7, IFRS 9, IFRS 10, IAS 7) in order to improve the applicability of the existing rules.
- Amendments to IFRS 9 and IFRS 7 - Amendments to the Classification and Measurement of Financial Instruments (issued on 30 May 2024). The amendments clarify the requirements for the classification and measurement of financial instruments, in particular with regard to the application of the SPPI test and the time of the derecognition of certain financial liabilities (such as items settled via an electronic payment system) and with regard to certain disclosure requirements foreseen in IFRS 7.
- Amendments to IFRS 9 and IFRS 7 - Contracts Referencing Nature-dependent Electricity (issued on 18 December 2024). The amendments clarify the accounting treatment of electricity contracts dependent on natural factors (e.g. long-term electricity purchase agreements linked to wind or solar power generation), including the consumption for own use and the use of hedge accounting, as well as the related risk management disclosures.

The application of these amendments did not have a significant impact on the interim consolidated financial statements of the Group.

Standards already adopted by the European Union, but not yet in force:

- IFRS 18 – Presentation and Disclosure in Financial Statements (adoption by the European Union: February 2026; applicable to financial years beginning on or after 1 January 2027; to be applied retrospectively; earlier application is permitted). IFRS 18 introduces new requirements on the presentation of the profit or loss statement; it requires an entity to classify all its income and expenses into one of five categories (operating, investing, financing, income tax and discontinued operations) and to present summary lines for the operating profit and the profit before tax and financing. The standard also provides for the disclosure of the performance indicators determined by the management and includes new requirements concerning the aggregation and disaggregation of financial information.

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

- IFRS 19 – Subsidiaries without Public Accountability: Disclosures (applicable to financial years beginning on or after 1 January 2027). The new standard sets out new disclosure requirements for subsidiaries applying the IFRS but are not listed on a stock exchange, leaving the rules on presentation and valuation unchanged.

The introduction of IFRS 18 is expected to have an impact on the structure and certain notes of the consolidated comprehensive income statement of the Group; the detailed analysis of the expected impact is being carried out. IFRS 19 is not expected to apply to the Group as a parent company listed on the stock exchange.

Standards and interpretations issued by the IASB and not yet adopted by the European Union:

- Amendments to IFRS 19 (issued on 21 August 2025; bringing into force by IASB from 1 January 2027). The amendments specify certain provisions related to the scope of application and the disclosure requirements, aligning the IFRS 19 with the new standards issued in the meantime;
- IAS 21 – Translation to a Hyperinflationary Presentation Currency (issued on 13 November 2025; bringing into force by IASB from 1 January 2027). The amendment specifies the conversion rules applicable when the presentation currency of an entity is hyperinflationary, whilst its functional currency is not; it is aimed at reinforcing the alignment between IAS 21 and IAS 29 and improving the comparability of financial statements prepared in such situations;
- IFRS 20 – Regulatory Assets and Regulatory Liabilities (issued on 27 May 2026; bringing into force by IASB from 1 January 2027). The new standard regulates the presentation, the valuation and the disclosure of regulatory assets and regulatory liabilities arising from activities subject to regulated pricing;
- Amendment to IAS 28 – Fair value option for investments in associates and joint ventures (issued on 26 June 2026; bringing into force by IASB from 1 January 2027). The amendment specifies which entities may opt to measure their investments in associates and joint ventures at fair value rather than using the equity method, and under what conditions.

The Group is of the opinion that during the initial implementation period, the adoption of these standards and the amendments to existing standards will not have any significant impact on the consolidated financial statements of the Group.

Significant estimates used in preparing the financial statements and other sources of uncertainties

The significant accounting estimates and assumptions used in drafting the interim consolidated financial statements for the reporting period are the same as those used for the consolidated financial statements for 2025; there were no major changes in the significant estimates during the reporting period.

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4. Notes to the Comprehensive Income Statement

4.1 Revenue

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Property operation, infrastructure services	16 633	17 043
Property fit-out	5 989	2 099
Revenue from property lease	147	101
Revenue from property sales	-	31
Revenue from recharged costs	59	-
Reclassified due to a discontinued activity	-	(31)
Total	22 828	19 243

The property operation and property fit-out project has remained the core activity of the Group, providing a decisive part of total revenue.

With regard to the property in Szerémi út, the Parent Company has had the whole range of lessor's rights from 28 April, 2025.

The degree of readiness of ongoing projects to be recognised as revenue during the reporting period was as follows on 30 June, 2026:

Designation	Stated revenue	Degree of readiness
Római Park Residential Complex - Specialist finishing works	7 368	83%
Le Jardin II - General fit-out	2 845	36%
Liberty II Wing Fit-Out - Establishment of office spaces	942	78%
Liberty II Wing Fit-Out - Establishment of office spaces, phase II	661	75%
Renovation of a railway station of the Hungarian State Railways (Esztergom)	224	79%
Renovation of a railway station of the Hungarian State Railways (Leányvár)	168	91%
Renovation of a railway station of the Hungarian State Railways (Demecser)	174	63%
Renovation of a railway station of the Hungarian State Railways (Berettyóújfalú)	150	42%
Renovation of a railway station of the Hungarian State Railways (Szépjuhászné)	20	7%
Total	12 552	-

Revenue expected to be recognised in relation to ongoing projects: MHUF 7.773.

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Further information on changes in contractual assets can be found in Note 5.6.

In addition, property operation constitutes a revenue earned in a given period; however, in this case the revenue earned can be determined by simple accrual accounting.

The other revenues were generated at a given point in time when the income could not be recognised after the handover of control.

The revenue from recharged costs derive primarily from the recharging of electricity and other utility charges which are invoiced by the Group to the lessees at cost, without applying a profit margin.

In such transactions the Group is considered as an agent, given that the actual service provider is a utility provider. The revenue is recognised at a given point in time, when the corresponding service is recharged to the partner, as required by IFRS 15.

The payment conditions fixed in the Group's contracts are typically due after the performance; however, the payment deadlines may vary depending on the type of contract and may exceed 30 days in certain cases. The contracts do not include any significant financing component, and the consideration is usually a fixed, invariable amount.

In accordance with the requirements of IFRS 16, the Group, as a lessor, presents in the following table the expected trend in future lease income from operating lease agreements, on an undiscounted basis, in an annual breakdown.

	Within 1 year	Within 1 to 5 years	Over 5 years
Revenue from property lease	266	794	561

4.2 Direct operating expenditures

Direct expenditures are expenditures that can be allocated beyond doubt to the revenue generating item when they are incurred.

The content of direct expenditures is as follows:

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Material costs	(1 494)	(776)
Rental fees	(87)	(59)
Electricity, water, waste water charges	(628)	(805)
Depreciation	(765)	(1 562)
General fit-out	(4 921)	(833)
Maintenance costs	(3 834)	(4 103)
Plant care	(975)	(681)
Personnel costs	(3 609)	(3 164)
Cleaning services	(1 172)	(1 145)
Property protection	(748)	(801)
Project management	(2 398)	(4 131)
Miscellaneous expenses*	(614)	(631)
Reclassified due to a discontinued activity	1	875
Total	(21 244)	(17 816)

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The comparative figures for the first semester of 2025 were reclassified by the Group due to the separate presentation of the discontinued activity. Of the reclassified amount of MHUF 875, the impairment loss recognised in the first semester of 2025 is MHUF 871, which is indicated in the depreciation line under the direct expenditures in the financial statements for the first semester of 2025; this amount is reflected in the after-tax profit or loss from discontinued operations.

4.3 Administrative and sales expenditures

This line contains the undertaking's expenditures related to business management and administrative management, as well as its sales expenditures.

Designation	01.01.2026 – 30.06.2026	01.01.2025 – 30.06.2025
	unaudited	unaudited
Rental fees	(22)	-
Insurance fees	(37)	(30)
IT services	(41)	(31)
Fee for financial services	(67)	(76)
Cost of accounting services and audit	(52)	(83)
Lawyer's and legal fees	(13)	(20)
Consultancy and analysis fees	(19)	-
Valuation	(1)	-
Interpretation, translation	(2)	-
Personnel costs	(509)	(449)
Other administrative costs	(66)	(58)
Reclassified due to a discontinued activity	11	13
Total	(818)	(734)

Costs of sales include the expenditures directly related to sales.

Designation	01.01.2026 – 30.06.2026	01.01.2025 – 30.06.2025
	unaudited	unaudited
Listing and maintenance fees, fees paid directly to securities brokers	(3)	(3)
Total	(3)	(3)

The average staff number at group level was as follows:

On 30.06.2026, the average statistical staff number increased was 661, compared to 668 on 30.06.2025.

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Breakdown of expenditures in a breakdown by cost category

The Group prepares the comprehensive income statement according to the cost-of-sales method in which the operating expenditures are presented by function. Based on IAS 1, paragraph 104, the Group presents in the following table the personnel costs, the depreciation and the recognised impairment loss included in the expenses by function. The table does not include the totality of operating expenditures.

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Wage costs	(3 464)	(3 035)
Wage contributions	(258)	(241)
Other staff-related payments	(396)	(337)
Depreciation	(765)	(691)
Impairment	(60)	(871)
Total	(4 943)	(4 304)

4.4 Other revenues and expenditures

Other revenues and expenditures are items that cannot be linked to the core activity, but they have an impact on profit or loss.

Other revenue

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Provisions used	31	332
Penalties, compensations, reimbursements received	26	9
Cancelled liabilities	-	2
Reimbursements	1	-
Miscellaneous other revenues	-	7
Reclassified due to a discontinued activity	-	-
Total	58	350

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Other expenditures

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Payments to foundations, donations	(5)	(3)
Fine, penalty and default interest	(7)	(294)
Sale and scrapping of fixed assets	(1)	-
Local tax in France	(2)	-
Other taxes	(2)	(25)
Provisions made	(55)	-
Expenditures related to damages	(2)	-
Property impairment	(61)	-
Miscellaneous other expenditures	-	(2)
Reclassified due to a discontinued activity	63	1
Total	(72)	(323)

The substantial miscellaneous other expenditures in the reporting period are constituted by property impairment (MHUF 61), which is linked to the valuation of Cyrano Hotel owned by ALQ SAS, classified as a property held for sale.

According to IFRS 5, a property held for sale must be measured at the lower of its carrying amount and its fair value less costs to sell; in the reporting period, the fair value less costs to sell (as supported by the sales price as per the sales contract concluded after the reporting period, on 30 July 2026) fell below its carrying amount, and the difference was recognised as an impairment.

As the property is part of the residential property business line which is presented as a discontinued operation, the impairment is reflected in the after-tax profit or loss from discontinued operations, through the line “Reclassified due to a discontinued activity”.

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4.5 Financial revenues and expenditures

The financial revenues and expenditures include the income items related to the Group's financing activities, financial assets and liabilities changes in foreign exchange rates.

Financial revenues

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Interest received from banks	33	6
Gain on the revaluation of foreign currency assets and liabilities (realised)	1	36
Gain on the revaluation of foreign currency assets and liabilities (unrealised)	23	9
Reversal of Expected Credit Loss (ECL)	168	-
Discount	16	12
Lease derecognition	-	22
Reclassified due to a discontinued activity	-	-
Total	241	85

Interest income related to bank deposits and other financial instruments, realised and unrealised foreign exchange gains arising from the revaluation of foreign currency assets and liabilities, discounts received and the reversal of Expected Credit Loss (ECL) are stated under the financial revenues.

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Financial expenditures

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Interest payable to banks	(115)	(181)
Interest payable to other businesses	(49)	-
Expenditure on the revaluation of foreign currency assets and liabilities (realised)	(5)	(74)
Expenditure on the revaluation of foreign currency assets and liabilities (unrealised)	(91)	(34)
Expected Credit Loss (ECL)	(1)	(59)
Reclassified due to a discontinued activity	-	-
Total	(261)	(348)

Financial expenditures include mainly interest expenditures related to bank and other sources of finance, realised and unrealised foreign exchange losses arising from the revaluation of foreign currency assets and liabilities and the recognition of Expected Credit Loss.

In 2026, total expenditures recognised as interest payable to other businesses amounted to MHUF 49, broken down as follows:

- interest expenditure related to lease transactions: MHUF 42,
- interest charged by WING Zrt.: MHUF 7.

Foreign exchange gains or losses arising from the revaluation of foreign currency assets and liabilities were determined using the exchange rates applied on the balance sheet date, by separating the realised and unrealised exchange rate differences.

4.6 Income tax expenditure

This expenditure position comprises the following tax items:

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Corporate income tax	(114)	(92)
Deferred tax (expenditure)/income	27	103
Local business tax	(125)	(113)
Innovation contribution	(19)	(17)
Reclassified due to a discontinued activity	-	-
Total (with regard to sign)	(231)	(119)

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The difference between the tax liability expected on the basis of the accounting profit and the actual tax liability is quantified in the following table:

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Profit or loss before tax	654	(404)
Theoretical tax (9%)	59	(36)
Recognised tax expenditure	231	119
Difference	172	155
Unutilised tax losses for which no deferred tax liabilities were recognised	9	4
Tax effect of the local business tax and the innovation contribution	131	118
Tax effect of miscellaneous items	32	33
Total	172	155

4.7 Earnings per share (EPS), EBITDA

Ownership ratios on 30.06.2026 by share types:

Designation	Number of shares on 30.06.2026	Number of shares on 30.06.2026	Ownership ratio
Ordinary shares, "C" series	40 026 239	40 026 239	1
Ordinary shares, "D" series	6 461 375	6 461 375	1
Total	46 487 614	46 487 614	1

Designation	Number of voting rights on 30.06.2026	Number of voting rights on 30.06.2025
Ordinary shares, series ("C")	40 026 239	40 026 239
Ordinary shares, "D" series (unlisted series)	25 845 500	25 845 500
Total	65 871 739	65 871 739

Each "C" series ordinary share carries 1 vote, whereas each "D" series ordinary share carries 4 votes. Based on the decision of the Governing Board, holders of "D" series shares are entitled to initiate a conversion to 4 "C" series shares instead of 1 "D" series share.

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Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Net profit attributable to the Group's shareholders	422	(523)
Parent company's profit or loss attributable to the shareholders after deduction of a fix dividend	422	(523)
Annual profit or loss attributable to ordinary shares	422	(523)
Weighted arithmetic mean of outstanding ordinary shares	46 487 614	39 449 801
Net earnings per share (in HUF)	9,07	(13,26)
Net earnings per share (from continued operations)	10,69	8,49
Net earnings per share (from discontinued operations)	(1,61)	(21,75)
Parent company's profit or loss attributable to holders of ordinary shares upon dilution	422	(523)
Weighted arithmetic mean of diluted ordinary shares	65 871 739	48 445 748
Diluted net earnings per share (in HUF)	6,40	(10,80)
Diluted net earnings per share (from continued operations)	7,54	6,91
Diluted net earnings per share (from discontinued operations)	(1,14)	(17,71)

As the convertibility of "D" series shares had a dilution effect on the weighted arithmetic mean of ordinary shares, the diluted earnings per share is also lower than the basic EPS value.

EBITDA

The EBITDA is deducted as follows:

Designation	01.01.2026 – 30.06.2026 unaudited	01.01.2025 – 30.06.2025 unaudited
Profit or loss before tax (from discontinued and continued operations)	654	(404)
Depreciation	825	1 562
Elimination of financial profit or loss	20	263
EBITDA	1 499	1 421

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5. Notes to the balance sheet

In accordance with IAS 34, paragraph 15, the interim consolidated financial statements of the Group present events and transactions that are important for understanding the changes occurred since the consolidated financial statements prepared for the financial year that ended on 31 December 2025.

5.1 Value of customer relations

Upon the inclusion of NEO Property Services Zrt., the Group identified the previously unstated intangible assets and separated them from the initial difference, in accordance with the rules of IFRS 3. In this regard, the Group identified the customer relations and determined their value with the involvement of an external expert, by deducting it from its cash-generating capacity.

Gross value	Value of customer relations
Balance at 01.01.2025	12 794
Balance at 31.12.2025	12 794
Balance at 30.06.2026	12 794
Depreciation	Value of customer relations
Balance at 01.01.2025	(2 237)
Depreciation recognised	(582)
Balance at 31.12.2025	(2 819)
Depreciation recognised	(289)
Balance at 30.06.2026	(3 108)
Net value	Value of customer relations
Balance at 01.01.2025	10 557
Balance at 31.12.2025	9 975
Balance at 30.06.2026	9 686

The last comprehensive impairment test of the value of customer relations was carried out for 31 December 2025, when the annual consolidated financial statements were drafted. According to the management, on 30 June 2026, there was no internal or external factor (indication of impairment) which would have justified the performance of an interim impairment test or the recognition of an impairment loss.

When the impairment test was carried out for 31 December 2025, the valuation of customer relations was carried out using the multi-period excess returns method which is based on the present value of future cash flows directly attributable to the customer base.

The valuation was carried out with due regard to expected cash flows arising from existing customer contracts, historical drop-out rate, long-term revenue growth, as well as the costs of operational assets and the associated labour costs.

The useful life of assets is 22 years.

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5.2 Right-of-use assets (ROU)

Among the right-of-use assets, the Group presents the right-of-use (ROU) assets related to the leased car fleet and the lease rights of office premises, as well as the related depreciation charge.

Liabilities related to the right-of-use are recorded as lease liabilities in accordance with the rules of IFRS 16.

Net value of the right-of-use assets on 30.06.2026:

Gross value	ROU passenger cars	ROU property lease	Total
Balance at 01.01.2025	1 236	559	1 795
Impact of exchange rate changes	-	-	-
Amendment due to the increase in lease payments	56	-	56
Derecognition	(569)	(559)	(1 128)
Conclusion of new contracts	554	-	554
Balance at 31.12.2025	1 277	-	1 277
Impact of exchange rate changes	-	-	-
Amendment due to the increase in lease payments	(6)	-	(6)
Derecognition	-	-	-
Contract shortening	(4)	-	(4)
Contract extension	58	-	58
Conclusion of new contracts	94	-	94
Balance at 30.06.2026	1 419	-	1 419
Depreciation	ROU passenger cars	ROU property lease	Total
Balance at 01.01.2025	(801)	(46)	(847)
Depreciation recognised	(331)	(27)	(358)
Derecognition	547	73	620
Balance at 31.12.2025	(585)	-	(585)
Depreciation recognised	(189)	-	(189)
Balance at 30.06.2026	(774)	-	(774)
Net value	ROU passenger cars	ROU property lease	Total
Balance at 01.01.2025	435	513	948
Balance at 31.12.2025	692	-	692
Balance at 30.06.2026	645	-	645

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Lease liabilities

End-of-year lease payments (undiscounted cash flows):

Designation	Passenger cars	Property lease	Total
Lease debt due within one year	363	-	363
Lease debt due over a year, but within five years	337	-	337
Lease debt due over five years	-	-	-
Total	700	-	700

The changes in lease payments are shown in the table below:

Designation	Passenger cars	Property lease	Total
Total opening lease liabilities	741	-	741
Impact of exchange rate changes	-	-	-
Interim contracting	94	-	94
Contract extension	58	-	58
Contract shortening	(3)	-	(3)
Amendment due to the increase in lease payments	(6)	-	(6)
Derecognition	-	-	-
Interest expenditure	42	-	42
Payment of lease instalments	(226)	-	(226)
Outstanding lease liabilities at the end of the year	700	-	700

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5.3 Investment properties

The figures related to the properties of the Group on 30 June 2026 are as follows:

Gross value	Industrial property	Residential property	Total
Balance at 01.01.2025	5 476	2 186	7 662
Purchase	-	-	-
Extension	3 549	-	3 549
Disposals	-	(190)	(190)
Classification as held for sale	-	(1 996)	(1 996)
Balance at 31.12.2025	9 025	-	9 025
Balance at 30.06.2026	9 025	-	9 025
Depreciation	Industrial property	Residential property	Total
Balance at 01.01.2025	(386)	(220)	(606)
Derecognition due to sales	-	26	26
Categorisation on acquisition	-	(840)	(840)
Depreciation recognised	(356)	(6)	(362)
Reclassification for presentation purposes – depreciation	(175)	175	-
Classification as held for sale	-	865	865
Balance at 31.12.2025	(917)	-	(917)
Depreciation recognised	(191)	-	(191)
Balance at 30.06.2026	(1 108)	-	(1 108)
Net value	Industrial property	Residential property	Total
Balance at 01.01.2025	5 090	1 966	7 056
Balance at 31.12.2025	8 108	-	8 108
Balance at 30.06.2026	7 917	-	7 917

The Group measures investment properties based on the cost model.

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The Group has the following investment properties:

Owner of the property	Address of property	Classification of property	Plot size (m ²)	Superstructure size (m ²)	Status of utilisation
MOON Facility Zrt.	5000 Szolnok, Kombájn utca	industrial property	48 627	3 330	Leased
4Stripe Zrt.	2040 Budaörs, Kinizsi 4-6.	industrial property	4 548	3 904	Leased
Deniro Zrt.	2040 Budaörs, Kinizsi u. 4.	industrial property	1 518	1 334	Leased
AKKO Invest Plc.*	1117 Budapest Szerémi út 4.-Kaposvár u. 3-11	industrial property	3 597	17 182	Leased

*Only the part that is deemed to be an investment property and only the areas that are available for letting to third parties.

The net value of the properties on 30 June 2026 is shown in the table below:

Designation of the property	Initial cost	Amendment of initial cost due to currency exchange	Accumulated depreciation	Net value
Industrial property in Szolnok	587	-	(156)	432
Industrial property located at Budaörs, Kinizsi u. 4-6.	1390	-	(266)	1 124
Industrial property located at Budaörs, Kinizsi u. 4.	625	-	(128)	497
Industrial property located at Budapest, Szerémi út	6 423	-	(558)	5 865
Total	9 025	-	(1 108)	7 917

In the previous year, the net values of the properties were as follows:

Designation of the property	Initial cost	Amendment of initial cost due to currency exchange	Accumulated depreciation	Net value
Industrial property in Szolnok	587	-	(145)	442
Industrial property located at Budaörs, Kinizsi u. 4-6.	1 390	-	(247)	1 143
Industrial property located at Budaörs, Kinizsi u. 4.	625	-	(119)	506
Industrial property located at Budapest, Szerémi út	6 423	-	(406)	6 017
Total	9 025	-	(917)	8 108

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The last comprehensive impairment test of the investment properties was carried out by an independent valuer for 31 December 2025, when the annual consolidated financial statements were drafted. According to the management, on 30 June 2026, there was no internal or external factor (indication of impairment) which would have justified the performance of an interim impairment test, a new valuation or the recognition of an impairment loss, therefore the Group did not recognise any impairment in the reporting period. The detailed disclosures related to the fair value of the properties, together with the valuation methods used, are included in the Group's audited consolidated financial statements for 31 December 2025.

The assets are utilised by means of operating lease. As regards the duration of lease contracts, there are both open-ended and fixed-term contracts.

The income statement recognises the following items in relation to investment properties:

Designation	1st semester of 2026	1st semester of 2025
Lease income	147	101
Direct operating costs related to properties generating lease income	(77)	(28)
Direct operating costs related to properties not generating any lease income	(0)	(2)

The following mortgages were registered in relation to the properties:

Designation of the property	Mortgage	Holder
Industrial property in Szolnok	Up to HUF 15 600 000 000, i.e HUF fifteen billion six hundred million	OTP BANK NYRT.
Industrial property located at Budaörs, Kinizsi u. 4-6.	Up to HUF 1 250 000, i.e HUF one million two hundred and fifty thousand and related charges	OBERBANK AG HUNGARIAN BRANCH OFFICE
Industrial property located at Budaörs, Kinizsi u. 4-6.	Mortgage up to HUF 15 600 000 000, i.e HUF fifteen billion six hundred million	OTP BANK NYRT.
Industrial property in Budaörs	Up to HUF 15 600 000 000, i.e HUF fifteen billion six hundred million	OTP BANK NYRT.
Residential property in Eötvös utca in Budapest	Up to HUF 15 600 000 000, i.e HUF fifteen billion six hundred million	OTP BANK NYRT.
Industrial property located at Budaörs, Kinizsi u. 4.	Up to HUF 210 000 000 i.e HUF two hundred and ten million and related charges	OBERBANK AG HUNGARIAN BRANCH OFFICE

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5.4 Own-use properties

The own-use part of the property in Szerémi út is an area used by NEO Property Zrt., which was reclassified to this position from the investment properties.

In addition, under the heading "Properties" the Group records transformations, refurbishments performed and activated on properties taken in lease, as well as own-use office containers. These properties are not held for investment purposes and can be found in the books of NEO Property Services Zrt.

Gross value	Properties
Balance at 01.01.2025	793
Purchase/Activation	704
Decrease	(11)
Balance at 31.12.2025	1 486
Purchase/Activation	9
Balance at 30.06.2026	1 495
Depreciation	Properties
Balance at 01.01.2025	(37)
Depreciation recognised	(60)
Derecognition	11
Balance at 31.12.2025	(86)
Depreciation recognised	(39)
Balance at 30.06.2026	(125)
Net value	Properties
Balance at 01.01.2025	756
Balance at 31.12.2025	1 400
Balance at 30.06.2026	1 370

5.5 Properties held for sale

On 30 June 2026, the properties held for sale are those classified in this category in 2025, as recorded by the Group: a hotel building in Antibes, owned by ALQ SAS (previously: "Le Cyrano" hotel) and an 1/3 ownership share in a residential property, owned by A PLUS Invest Zrt., located at Budapest, 12th district, Őzike út.

The sale process was ongoing on the balance sheet date, the conditions for the classification as held for sale were met. The properties are indicated at the lower of the carrying amount and the fair value less costs to sell; in accordance with the requirements of IFRS 5, the Group does not recognise any depreciation for its assets held for sale.

Carrying amount of the properties:

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Designation	Carrying amounts	Carrying amounts
	30.06.2026	31.12.2025
Hotel Cyrano, France	834	967
Residential property in Eötvös utca in Budapest	164	164
Total	998	1 131

The carrying amount of Hotel Cyrano decreased from MHUF 967 to MHUF 834 in the reporting period. Of this decrease, an amount of MHUF 61 is recognised as depreciation in the reporting period: according to IFRS 5, a property held for sale must be measured at the lower of its carrying amount and its fair value less costs to sell, and the latter fell below the carrying amount, which is also supported by the sales price fixed by the sales contract concluded after the balance sheet date. This depreciation was recognised in the income from discontinued operations. The remaining part of the depreciation, amounting to MHUF 72, is the exchange difference from the conversion to HUF of the value of the property recorded in EUR, which is reflected in the item “Other comprehensive income”.

ALQ SAS sold the hotel property on 30 July 2026, after the balance sheet date, and A PLUS Invest Zrt. concluded a preliminary agreement for the sale of an 1/3 ownership share in the above residential property, with a closure on 31 January 2027 at the latest. The transactions carried out after the balance sheet date support the classification as held for sale and the carrying amounts of the properties at the balance sheet date.

5.6 Other receivables and prepayments, accrued income, contractual assets

On the balance sheet date the Group had the following other receivables and prepayments and accrued income:

Designation	30.06.2026	31 December 2025
	unaudited	audited
Other non-income tax receivables	430	75
Advances granted	278	205
Accrual of rental income	4	-
Contractual assets	592	1 105
Prepaid costs, other interest paid, other expenditures	190	62
Accrual of sales revenue, other interest income, other revenue	3 275	2
Bail granted	5	8
Security deposit granted	4	2
Performance collaterals and guarantees	42	35
Total	4 820	1 494

The Group classifies its VAT receivables as other non-income tax receivables.

Advances granted are composed of advances granted to suppliers and personnel for subsequent recognition.

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Contractual assets include recognised revenue from contracts fulfilled during the period under review, which have already been executed by the Group in economic terms but could not be invoiced in accordance with the contractual terms.

The Group states the costs and expenditures charged to profit or loss, incurred in 2026 but partially belonging to the year after the balance sheet date in the prepaid costs, other interest paid, other expenditures line. Bails, security deposits and collaterals are related to complex property operation services.

Designation	30.06.2026 unaudited	31 December 2025 audited
Opening contract asset balance	1 105	1 989
Revenue invoiced in the reporting year	(6 772)	(1 989)
Revenue recognised in the reporting year	6 259	1 105
Closing contract asset balance	592	1 105

5.7 Subscribed capital

The subscribed capital contains the face value of outstanding shares.

The decision on increasing the share capital is made by the General Meeting based on the proposal of the Governing Board. The decision of the General Meeting is not necessary when the increasing of the share capital takes place within the competence of the Governing Board based on the authorisation of the General Meeting laid down in its decision. The share capital may be reduced based on the decision of the General Meeting.

At the capital increase recorded on 07.04.2026 the subscribed capital of the Parent Company increased by MHUF 813.

The table below shows the face value of the Parent Company's outstanding shares:

Designation	30.06.2026 unaudited	31.12.2025 audited
Face value of shares outstanding on 1 January	1 647	834
Change during the year	-	813
Total	1 647	1 647

The table below shows the quantity of the Parent Company's outstanding shares:

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Designation	30.06.2026 unaudited (pcs)	31.12.2025 audited (pcs)
Ordinary shares issued (face value: HUF 25/piece)	40 026 239	40 026 239
Treasury shares issued (face value: HUF 100/piece)	6 461 375	6 461 375
Total	46 487 614	46 487 614

Each “C” series ordinary share carries 1 vote, whereas each “D” series ordinary share carries 4 votes. Based on the decision of the Governing Board, holders of “D” series shares are entitled to initiate a conversion to 4 “C” series shares instead of 1 “D” series share.

5.8 Proprietary transactions

In the proprietary transactions balance sheet line the Group states the value created in equity when acquiring minority interests. The difference is the market value of the consideration for the acquired equity interest and the carrying amount of the non-controlling interest.

The difference was generated upon the acquisition of 4 Stripe Zrt., A Plus Invest Zrt., VÁR-Logisztika Zrt. and MOON Facility Zrt.

5.9 Liabilities from loans and borrowings (long- and short-term)

Bank loans

The Group has the following liabilities from loans:

Creditor	Expiry date	Interest rate	30.06.2026 unaudited	Due within 1 year	Due within 5 year	Due over 5 years
OTP Bank Nyrt.	31.03.2036	2,5%	8 325	378	3 210	4 737
OBER Bank AG	31.12.2034	1 month's BUBOR +1,8%	162	6	64	92
OBER Bank AG	29.02.2032	1,9%	254	18	177	59
Total			8 741	402	3 451	4 888

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Comparative figures for the previous year:

Creditor	Expiry date	Interest rate	31.12.2025 audited	Due within 1 year	Due within 5 year	Due over 5 years
OTP Bank Nyrt.	31.03.2036	2,5%	8 700	753	3 210	4 737
OBER Bank AG	31.12.2034	1 month's BUBOR +1,8%	167	11	64	92
OBER Bank AG	29.02.2032	1,9%	299	43	197	59
Total			9 166	807	3 471	4 888

Oberbank AG disbursed a loan of EUR 1,250,000 to 4 Stripe Zrt. on 05.03.2020.

On 26.02.2021, OTP Bank Nyrt. (which provided finance to the acquisition of NEO Property Zrt.) disbursed a loan of HUF 12 billion to the Parent Company.

The blocked cash and cash equivalents (secured by bail) are associated with this loan, and AKKO's equity stake in Elitur Invest Zrt. also constitutes a collateral for the bank loan (it is exclusively intended for bail, the collateral does not affect the voting rights and the dividend rights attached to the shares).

A HUF-based loan was disbursed to Deniro Zrt. at the end of 2021.

In the case of bank loans the fair value is presented in Note 5.11.

The changes in outstanding loans are shown in the table below:

Designation	Long term loans	Short term loans
Opening balance	8 359	807
Principal instalment	-	(403)
Revaluation at the end of the period	(20)	(2)
Total	8 339	402

In addition to bank loans, the Company also has received loans from other undertakings. In the course of 2019, Elitur Invest Zrt. received a long-term loan from WING Zrt., its former parent company. The maturity of the loan was extended until: 31.12.2030. The interest rate is 2% higher than the actual basic interest rate of the central bank.

Designation	30.06.2026 unaudited	31.12.2025 audited
Long term loan	0	307
Total	0	307

The loan amount was repaid during the reporting year. Both the principal and the interests charged and accrued during the previous years were settled.

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5.10 Provisions and contingent liabilities

Based on the available information, on the balance sheet date the Group made provisions for the coverage of identified risks, claims for penalties and damages, and guarantee liabilities related to ongoing contracts.

Designation	30.06.2026 unaudited	31.12.2025 audited
Penalties and claims from contracting	110	86
Guarantee liabilities	273	273
Total	383	359
Short-term	112	88
Long-term	271	271

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The changes in outstanding loans in the reporting year are shown in the table below:

Designation	Penalties and claims from contracting	Provision made for guarantee liabilities	Total
Opening carrying amount on 31.12.2025	86	273	359
Provisions made during the year	55	-	55
Provisions used during the year	(31)	-	(31)
Closing carrying amount on 30.06.2026	110	273	383

Contractual penalties and repairs under warranty expected to arise with a probability of more than 50% according to the management are stated under the Group's provisions.

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Contingent liabilities

The Group has the following off-balance-sheet liabilities through NEO Property Services Zrt.:

Partner (beneficiary)	Project	Bank guarantee		Type	Expiry date
		HUF	EUR		
HungaroControl Zrt.	ANS I	12 002 456		warranty	30.11.2027
MOL Nyrt.	MOL Komplex 2023	250 000 000		performance	31.01.2026
Magnum Hungaria Invest Kft.	GoBuda office lease	4 335 523	11 249,41	payment	30.06.2027
Gladiátor VII. Property Development Investment Fund	Liberty Emag	54 751 929		guaranty	05.10.2026
Gladiátor VII. Property Development Investment Fund	Liberty GEODIS	17 719 712		guaranty	27.12.2026
Gladiátor VII. Property Development Investment Fund	Liberty II	227 653 888		warranty	13.02.2028
MÁV Zrt.	Malfunction 1.	144 199 000		performance	13.09.2026
MÁV Zrt.	Malfunction 2.	105 425 550		performance	13.09.2026
MOL Nyrt.	Waste water Csepel	13 149 351		warranty	21.12.2026
MOL Petrolkémia Zrt.	Renovation of control rooms	3 936 486		warranty	05.04.2027
Living III Property Development Investment Fund	Le Jardin II condominium construction	281 091 868		warranty	16.12.2028
Living II Property Development Investment Fund	Római Park Residential Complex	848 569 550		performance	18.01.2027
AKKO Invest Plc.	Szerémi office lease	40 717 622		payment	15.01.2030
Urban Construct Kft.	AW fit-out	79 106 974		warranty	31.12.2028
Total		2 082 659 909	11 249,41		
Available guarantee limit		1 917 340 091		General available limit	

In the bank loan contract concluded by the Group, the Company is indicated as a special purpose entity, therefore both its assets and shares are mortgaged.

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5. 11 General disclosures related to financial assets and liabilities and fair value hierarchy

Based on IFRS 13, with regard to its assets and liabilities measured at fair value – with a view to increasing consistency and comparability – the Group presents the fair value hierarchy based on a three-level measurement category as follows.

The inputs used for determining the fair value of the asset or liability may be allocated to different levels within the fair value hierarchy. If the inputs used to measure fair value are categorised into different levels of the fair value hierarchy, the fair value measurement is categorised in its entirety in the level of the lowest level input that is significant to the entire measurement. It requires careful consideration to assess how significant a specific input is to the entire measurement, in the course of which factors applicable to assets or liabilities must be taken into account.

Measurement level 1: quoted, usually stock exchange prices in active markets for homogeneous assets or liabilities that the Group can access at the measurement date.

Measurement level 2: measurement containing inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly.

Measurement level 3: measurement that also uses inputs not directly observable for the asset or liability.

The Group did not change its methodology used for determining the fair value of financial assets and liabilities.

The cash and cash equivalents and the blocked cash and cash equivalents qualify as measurement level 2, as their fair value may be determined indirectly, based on observable market inputs.

The other financial assets and liabilities (e.g. trade accounts receivable, trade accounts payable, loans, lease liabilities) qualify as measurement level 3.

No reclassification was made between the levels of fair value hierarchy in the reporting period, and the Group did not reclassify financial assets between the measurement categories.

The Group has the following financial assets and liabilities:

Financial assets and balances		
Designation	30.06.2026 unaudited	31.12.2025 audited
Trade accounts receivable	8 491	13 801
Bails, collaterals, security deposits	51	45
Blocked cash and cash equivalents	486	486
Cash and cash equivalents	2 052	1 390
Total	11 080	15 722
Financial liabilities and balances		
Designation	30.06.2026 unaudited	31.12.2025 audited
Bank loans	8 741	9 166
Trade accounts payable	2 915	6 105
Bails, security deposits received	42	40
Accrued income	72	76
Lease liabilities	700	741
Received long-term loans	-	307
Total	12 470	16 435

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The following table presents the fair value of financial instruments, broken down by the levels of fair value hierarchy:

Designation	30.06.2026 unaudited			31.12.2025 audited		
	Measurement level 1	Measurement level 2	Measurement level 3	Measurement level 1	Measurement level 2	Measurement level 3
Financial assets						
Trade accounts receivable	-	-	8 491	-	-	13 801
Bails, collaterals, security deposits	-	-	51	-	-	45
Blocked cash and cash equivalents	-	486	-	-	486	-
Cash and cash equivalents	-	2 052	-	-	1 390	-
Total (assets)	-	2 538	8 542	-	1 876	13 846
Financial liabilities						
Bank loans*	-	-	7 353	-	-	7 087
Trade accounts payable	-	-	2 915	-	-	6 105
Bails, security deposits received	-	-	42	-	-	40
Accrued income	-	-	72	-	-	76
Lease liabilities	-	-	700	-	-	741
Received long-term loans	-	-	-	-	-	307
Total (liabilities)	-	-	11 082	-	-	14 356

*When determining the fair value of bank loans, the Group established the fair value by discounting the remaining cash flows as at the balance sheet date, by taking into account the interest levels applicable on the balance sheet date to loans with similar maturities and risk profiles. The Group updated the disclosure figures for the comparative period accordingly.

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6. Other disclosures related to the consolidated financial statements

6.1 Operating segments

The Parent Company is listed on the stock exchange, and as such segment information must be disclosed on a mandatory basis at least in the consolidated financial statements.

The Group identified the following operating segments on 30.06.2026:

1. Industrial property segment
2. Residential property segment
3. Facility Management line of business
4. ITS line of business
5. GKI line of business

The Residential property segment is an operation to be discontinued by the Group; its profit or loss is presented as one amount, in the line "After-tax profit or loss from discontinued operations" in the comprehensive income statement, as required by IFRS 5. The information on segments also include the Residential property segment; therefore the aggregated profit or loss of the segments is the same as the combined profit or loss from discontinued operations.

The management monitors the performance of the segments on an income basis and does not distinguish between asset and liability figures, nor does it use such data in its decision-making.

Accordingly, the Group's segment report contains exclusively information on revenue and segment profit or loss before tax.

The figures for the segments are calculated under the same accounting policies as for the consolidated financial statements. As there are no major transactions between the segments, internal pricing or accounting rules are not applied.

There was no change in the methodology for determining the profit or loss of the segments during the reporting year, and there were no asymmetric allocations.

Segment-based consolidated income statement in the six-month period that ended on 30 June 2026:

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Designation	Industrial property segment	Discontinued segment (Residential property segment)	Facility Management line of business	Subsegment - total
Revenue from property lease	147	-	-	147
Property fit-out	-	-	-	-
Revenue from recharged costs	59	-	-	59
Property operation	-	-	9 964	9 964
Sales revenue of the segment	206	-	9 964	10 170
Direct expenditures	(265)	(1)	(8 863)	(9 129)
Administrative and sales expenditures	(91)	(11)	(297)	(399)
Other revenue	1	-	17	18
Other expenditures	-	(63)	(32)	(95)
Profit from financial activities	34	-	99	133
Expenditure on financial activities	(208)	-	(44)	(252)
Negative goodwill	-	-	-	-
Profit or loss before tax within the segment	(323)	(75)	844	446

Designation	ITS line of business	General fit-out line of business	Not allocated to any segment	Total
Revenue from property lease	-	-	-	147
Property fit-out	-	5 989	-	5 989
Revenue from recharged costs	-	-	-	59
Property operation	6 395	-	274	16 633
Sales revenue of the segment	6 395	5 989	274	22 828
Direct expenditures	(5 778)	(5 862)	(476)	(21 245)
Administrative and sales expenditures	(218)	(204)	(11)	(832)
Other revenue	2	36	2	58
Other expenditures	(20)	(19)	(1)	(135)
Profit from financial activities	71	32	5	241
Expenditure on financial activities	(1)	(1)	(7)	(261)
Negative goodwill	-	-	-	-
Profit or loss before tax within the segment	451	(29)	(214)	654

The revenue of the Group is generated evenly during the financial year, it has not a seasonal character arising from its activities.

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Designation	Industrial property segment	Discontinued segment (Residential property segment)	Facility Management line of business	Subsegment - total
Sales revenue from external parties	206	-	9 964	10 170
Intragroup sales revenue	87	-	175	262
Sales revenue of the segment (between segments)	293	-	10 139	10 432
Segment profit or loss (before tax)	(323)	(75)	844	446

Designation	ITS line of business	General fit-out line of business	Not allocated to any segment	Total
Sales revenue from external parties	6 395	5 989	274	22 828
Intragroup sales revenue	-	-	-	262
Sales revenue of the segment (between segments)	6 395	5 989	274	23 090
Segment profit or loss (before tax)	451	(29)	(214)	654

The Group's comparative figures for 30 June 2025 are shown in the following tables. Segment-based consolidated income statement in the six-month period that ended on 30 June 2025:

Designation	Industrial property segment	Discontinued segment (Residential property segment)	Facility Management line of business	Subsegment - total
Property operation	10	-	11 083	11 094
Revenue from property sales	-	31	-	31
Revenue from property lease	101	-	-	101
Property development	-	-	-	-
Miscellaneous items	-	-	-	-
Sales revenue of the segment	111	31	11 083	11 225
Direct expenditures	(262)	(875)	(9 962)	(11 099)
Administrative and sales expenditures	(89)	(13)	(359)	(461)
Other expenditure, net	(21)	(1)	28	6
Financial expenditures, net	(193)	-	(26)	(219)
Profit or loss before tax within the segment	(454)	(858)	764	(548)

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Designation	ITS line of business	General fit-out line of business	Not allocated to any segment	Total
Property operation	5 714	-	236	17 044
Revenue from property sales		-		31
Revenue from property lease	-	-	-	101
Property development		2 099		2 099
Miscellaneous items	-	-	-	-
Sales revenue of the segment	5 714	2 099	236	19 274
Direct expenditures	(5 100)	(2 125)	(367)	(18 691)
Administrative and sales expenditures	(203)	(74)	(12)	(750)
Other expenditure, net	14	5	1	26
Financial expenditures, net	(13)	(5)	(26)	(263)
Profit or loss before tax within the segment	412	(100)	(168)	(404)

Designation	Industrial property segment	Discontinued segment (Residential property segment)	Facility Management line of business	Subsegment - total
Sales revenue from external parties	111	31	11 083	11 225
Intragroup sales revenue	35	-	128	162
Sales revenue of the segment (between segments)	111	31	11 083	11 225
				-
Segment profit or loss (before tax)	(454)	(858)	764	(548)

Designation	ITS line of business	General fit-out line of business	Not allocated to any segment	Total
Sales revenue from external parties	5 714	2 099	236	19 274
Intragroup sales revenue	-	-	-	162
Sales revenue of the segment (between segments)	5 714	2 099	236	19 274
Segment profit or loss (before tax)	412	(100)	(168)	(404)

The revenue of the Group is generated evenly during the financial year, it has not a seasonal character arising from its activities.

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Geographical formation

The Group's income is derived totally from domestic sales.

	01.01.2026 – 30.06.2026	01.01.2025 – 30.06.2025
Hungary	22 828	19 274
Total	22 828	19 274

Information on major customers

In 2025 and 2026, the Group had two customers generating a revenue that exceeded 10% of the Group's annual revenue. Both these customers belong to the Facility Management segment. The revenue from major customers amounted to MHUF 4.737 in total in the first semester of 2026.

6.2 Transactions with related parties

The transactions and balances between the parent company and its subsidiaries – being the related parties of the Group – are eliminated for the purposes of consolidation, and thus they are not presented in this section.

The members of the Governing Board and of the Audit Committee are related parties. The members of the Governing Board received the following remuneration during the financial year.

Designation	Governing Board	Audit Committee	Total
Emoluments	3	-	3
Total	3	-	3

Emoluments were recognised as part of the allowances.

Transactions with related parties outside the consolidation perimeter

Related parties outside the consolidation perimeter include entities that are related to the Group through the Group's key managers and do not qualify as consolidated undertakings.

The Group conducted the following transactions with other related parties:

Designation	Transactions conducted with the ultimate parent company	Transactions conducted with other related parties
Revenue	-	9 543
Direct expenditures	-	(255)

Receivables from other affiliated parties

Designation	30.06.2026 unaudited	31.12.2025 audited
Trade accounts receivable	3 512	1 694

Interim Consolidated Financial Statements of AKKO Invest Plc. and its subsidiaries involved in the consolidation, prepared in accordance with the IFRS (IAS 34) for the six-month period that ended on 30 June 2026. All the figures are stated in HUF million unless otherwise indicated.

Receivables from the ultimate parent company as a related party

Designation	30.06.2026 unaudited	31.12.2025 audited
Received long-term loans	0	307
Trade payables	4	34

The detailed presentation of loans outstanding to related parties can be found in section 5.2.

6.3 Dividends paid by subsidiaries

In 2026, NEO Property Services Zrt. paid MHUF 2 622 to its owners in the form of dividends, of which MHUF 932 was paid to AKKO Invest Plc. and MHUF 1 690 was paid to Elitur Invest Zrt. Elitur Invest Zrt. paid MHUF 6 300 to AKKO Invest Plc. in the form of dividends. These dividends were filtered in the consolidated financial statements.

6.4 Events after the Reporting Period

The Group identified the following major events after the balance sheet date. However, as those are not amending events, they have no impact on the quantitative part of the statements.

- As of 10 July 2026, the registered office of the Company was transferred to 1117 Budapest, Szerémi út 4.
- On 30 July 2026, AKKO Invest Plc. informed the investors by means of an extraordinary information note and a press release that A Plus Invest Zrt. concluded a preliminary agreement for the sale of an 1/3 ownership share in the residential property located at Budapest, 12th district, Őzike út 14. (closure on 31 January 2027 at the latest); the same day, ALQ SAS sold and closed the former “Le Cyrano” hotel project in Antibes, in line with its strategy based on the sale of properties that lack potential for further significant value growth and do not fit with the Company’s future business focus, and on channelling the resources into business development.
- On 25 August 2026, the Company announced the dissolution of the subsidiary of VÁR-Logisztika Zrt. without succession, in the framework of a winding-up. Start date of the winding-up: 14 August 2026
- 10 September 2026: WINGSERVE Kft. accepted the binding purchase offer given by AKKO Invest Plc. for 100% of the shares of ASPECTUS Architect Zrt.; the share purchase agreement is expected to be concluded and closed in 2026, provided that the tender criteria are met.

The effectiveness and operation of the Group may be influenced by the evolution of the macroeconomic environment, in particular the changes in interest levels, inflation and demand in the industrial and office markets.

These factors may have an impact on the demand for operational services, the levels of lease payments, the trends in occupancy and the market value of the properties. However, a significant proportion of the Group’s revenue is derived from its stable and continued service provision.

Based on the available information, the management did not identify any circumstance which would have a significant adverse effect on the Group’s operation or financial situation in the short term.

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6.5 Disclosures related to the auditor

Pursuant to Act C of 2000 on Accounting, the financial statements of our Company are subject to mandatory audit by an independent auditor.

Since 01.01.2025, PricewaterhouseCoopers Auditing Ltd. (registered office: 1055 Budapest, Bajcsy-Zsilinszky út 78.; registration number: 001464) has been the entity responsible for auditing.

The auditor personally responsible for carrying out the audit is Árpád Balázs (Chamber membership number: 006931).

The interim consolidated financial statements have not been audited by any independent auditor.

6.6 Accountancy service provider

The consolidated financial statements have been compiled by Hajnalka Réti, a registered IFRS chartered accountant (registration number: 202580). The chartered accountant performed her duty on behalf of CVA ClearVision Accounting Kft.

6.7 Declarations

The interim consolidated financial statements, which have been prepared in accordance with the applicable accounting standards and to the best of our ability, give a true and fair view of the assets, liabilities, financial position and profit or loss, status, development and performance of AKKO Invest Plc. and of its undertakings included in the consolidation, describing the major risks and uncertainties.

6.8 Authorisation of the disclosure of the financial statements

By the decisions of 16 September 2026 of the Governing Board and the Audit Committee, AKKO Invest Plc. authorised the disclosure of the Group's interim consolidated financial statements prepared in accordance with the International Financial Reporting Standards (IAS 34) for the six-month period that ended on 30 June 2026. The Company's owners are not entitled to amend the financial statements after the disclosure.

Budapest, 16 September 2026

on behalf of AKKO Invest Plc.

.....
Noah Milton Steinberg
chairman of the Governing Board

.....
Sándor Gyáfrás
vice-chairman of the Governing Board



**AKKO Invest Plc.
Business and Management Report
for the 1st semester of 2026**

I. Business and Management Report of AKKO Invest Plc. and the AKKO Group

Business environment and achievements during the semester

As expected, the Company closed the 1st semester of 2026 successfully, with a significant improvement in profits compared with the same period of the previous year. Compared with the same period of the previous year, its revenue increased by 18,4% and reached HUF 22,828 billion, its EBITDA increased by 5,49% and reached HUF 1,499 billion, whereas its profit before tax increased from HUF - 404 million to HUF 1,058 billion, to reach HUF- 654 million.

The Company's equity increased by 2,2% compared with the value of 30.06.2026 and reached HUF 20,697 billion.

The Company's renewed strategic objective is to become one of Hungary's major integrated property services group. AKKO Invest intends to develop a high value-added portfolio of services covering the entire life cycle of properties: from design and investment preparation through fit-out, engineering and operation to refurbishment. The strategy focuses on strengthening the capacities for general fit-out, BIM (Building Information Modeling) based project preparation, general fit-out, technical inspection, energetics and innovative technology services, with organic development and targeted acquisitions. In addition to achieving the above objectives, the Group aims at making the most efficient use of its property portfolio.

The current property portfolio of the Group is made up of the following:

- Szolnok and Budaörs: industrial properties,
- Budapest, 12th district: one residential property to be renovated,
- and in a busy area of the 11th district in Budapest: one office building also used as the registered office of the Company.

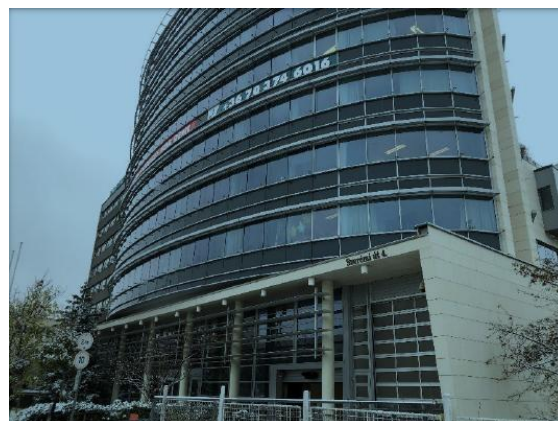
Industrial properties are used mostly for commercial and logistic purposes.

Through the intermediary of the subsidiary of ALQ SAS, the property portfolio included a former hotel project in France, with a potential for residential property development (Hotel Cyrano – Juan-Les-Pins, Antibes), which was sold after the balance sheet date.

Property located at Szerémi út 4.- Kaposvár u. 3-11.

The property is located in the Souther Buda region where a number of major property developments have taken place in recent years and are still underway at present (e.g. Kopaszi dam, new MOL Headquarters, residential complexes, office buildings, etc.) The good accessibility and the busy location of the property offer great potential for its further use. The office spaces in the property are currently used by means of lease.

The current occupancy rate is already more than 50%, but this is expected to increase based on ongoing requests from the lessees, and the Company does its best to ensure that the office building is operated at the highest possible occupancy rate as soon as possible in order to enhance the property's revenue generating potential.



Surface area of the land plot: 3 597 m²

Superstructures: 18.891 m²

MOON Facility Zrt.

The property is located in the industrial zone of Szolnok, in the South Western part of the town.

The property is suitable for being used for multiple purposes and by multiple lessees because of its location and design.

Currently, the whole property is leased to two lessees and the Parent Company intends to use it by means of further lease and refurbishment as necessary.

The property also comprises industrial railway sidings connected to the countrywide network.



Surface area of the land plot: 48 627 m²

Superstructures: 3 330 m²

ALQ SAS

The hotel is located in France, in the town of Antibes, at 150 m from the sandy beach of Juan-Les-Pins. Juan-Les-Pins is one of the most popular towns in the surroundings.

The authorisation procedure for the reconstruction of the former 3-star hotel with 36 rooms and a surface area of 1 200m² was successfully concluded in autumn 2023. The two outdoor parking lots of the formerly planned project were sold in the 1st semester of 2025.

The property was sold after the balance sheet date.



4 Stripe Zrt.

The property is located in Pest county, in the town of Budaörs. The shared section of the M1 and M7 motorways runs south of the municipality and the main road No 1 crosses the town, which means that it is located practically at the western gate of the capital.

The property is easily accessible from the M1 and M7 motorways, it is situated at a busy commercial location and in the immediate vicinity of the railway station of Budaörs.



Surface area of the land plot: 3 932 m²

Superstructures: 3 904 m²

The property is currently taken in lease by seven lessees. Its occupancy rate is 52% and based on the ongoing consultations with the lessees, this rate is expected to increase in the 2nd semester of 2026.

Deniro Zrt.

The property is located next to the plot owned by 4 Stripe Zrt., under the same cadastral number, as a separate sub-plot. Budaörs is one of the most significant towns in the Budapest metropolitan area, mainly from an economic or commercial point of view. It is among the busiest industrial, commercial and service hub in Hungary.



Surface area of the land plot: 1518 m²

Superstructures: 1334 m²

The property is operated with an occupancy rate of 100%.

A PLUS Invest Zrt.

The property is located in the 12th district of Budapest, in the Sváb Hill area, in the vicinity of exclusively designed properties.

The preliminary agreement for the sale of this property was concluded at a date following the balance sheet date. The transaction is expected to be closed in the 2nd semester of 2026.



Surface area of the land plot: 2 269 m²

Superstructures: 438 m²

The AKKO Group's major investment is constituted by **NEO Property Services Zrt.** which has been an important property services company in Hungary since its establishment in 1999.

The scope of its activities include integrated facility management, property management, project management related to property investments, condominium management and general fit-out in the construction sector.

Thanks to its countrywide coverage and its comprehensive, synergy-based, customer-specific services, NEO has been working in a stable relationship with its major partners for many years.

The company has almost 300 customers, including Hungary's major large companies: MOL, Hungarian Telekom, EON, MVM, MÁV, WING, Corvinus University, MTVA, Praktiker, Metro, Coloplast.

It has operated properties of a surface area of more than 3 million square meters for its partners, has maintained more than 10 million square metres of outdoor spaces, has arranged the construction of tens of thousands of facilities and has managed more than 3300 condominium units.



Presentation of the Company

The Company's ordinary shares were admitted to trading on the Budapest Stock Exchange on 15 February 2011 and subsequently, they were admitted to trading on the Börse Stuttgart on 08 April 2011.

In line with the resolutions of the General Meeting, the Company received, among other things, a new company name and a new management on 23 January 2019.

On 2 November 2020, the Company's shares were reclassified from the Standard category to the Premium category.

At the Annual General Meeting held on 30 April 2025, a partly new management was elected.

At the Annual General Meeting held on 23 April 2026, a new management member was elected, then on 4 May 2026, a new Chief Executive Officer and a new vice chairman were appointed to the Governing Board.

Details of the Company

Name of the Company: AKKO INVEST Public Limited Company

Core activity: 6421'25 – Asset management (holding)

Company registration number: 01-10-140179, Company Court of the Budapest Metropolitan Court

Registered office: 1117 Budapest, Szerémi út 4. (as confirmed by the General Meeting of 10 July 2026)

The Company's website: www.akkoinvest.hu

The Company's e-mail address: info@akkoinvest.hu

Presentation of the scope of activities

The Parent Company was registered by the Company Court on 07.08.2006, and it was transformed into a public limited company on 10.11.2010. Subsequently, on 15.02.2011, its ordinary shares were admitted to trading on the Budapest Stock Exchange and on 08.04.2011, they were admitted to trading on the Börse Stuttgart as well.

AKKO Invest Plc is a property services group listed in the Premium category of the Budapest Stock Exchange. According to the Company's renewed strategy, its objective is to become one of Hungary's major integrated property services group, building on the solid capital base of the Wallis Group, the professional background of the WING Group and the stable market position of its largest subsidiary, NEO Property Services Zrt.

A significant owner of AKKO Invest is Mevinvest Kft. which is a subsidiary owned in 100% by Wingholding Zrt.

The consolidated financial statements for the 1st semester of 2026, prepared in accordance with the IFRS, include the following companies as subsidiaries:

Name of the Company	Equity stake
VÁR-Logisztika Zrt. "under winding-up" (registered office: 1124 Budapest, Lejtő út 17/A.; company registration number: 01-10-046822)	100%
MOON Facility Zrt. (registered office: 1124 Budapest, Lejtő út 17/A.; company registration number: 01-10-049534)	100%
ALQ SAS (registered office: France, Antibes 06600, 18 Avenue Louis Gallet; registration number: 841 053 077 R.C.S. Antibes, tax number: FR93841053077)	100%
4 Stripe Zrt. (registered office: 1124 Budapest, Lejtő út 17/A.; company registration number: 01-10-049777)	100%
A PLUS Invest Zrt. (registered office: 1124 Budapest, Lejtő út 17/A.; company registration number: 01-10-049740)	100%
Elitur Invest Zrt. (registered office: 1124 Budapest, Lejtő út 17/A.; company registration number: 01-10-049966)	100%
NEO Property Services Zrt. (registered office: 1095 Budapest, Máriássy utca 7; company registration number: 01-10-045154)* * Akko Invest Plc. directly holds an equity stake of 49% in NEO Property Services Zrt. and indirectly holds its equity stake through ELITUR Invest Zrt.	100%

Deniro Zrt. (registered office: 1124 Budapest, Lejtő út 17/A.; company registration number: 01-10-140820)	100%
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The Company's consolidated IFRS financial statements for the 1st semester of 2026 may also be consulted on the website of the Budapest Stock Exchange (www.bet.hu), via the disclosure system operated by the National Bank of Hungary (www.kozzetetelek.mnb.hu) and are also accessible on the website of AKKO Invest Plc. (www.akkoinvest.hu).

Size and composition of the share capital

Composition of the share capital of the Company on 30 June 2026:

Share series	Par value (HUF/piece)	Issued pieces	Total par value (HUF)
Ordinary shares, "C" series	25	40 026 239	1 000 655 975
Ordinary shares, "D" series (unlisted series)	100	6 461 375	646 137 500
Share capital size	n.a.	46 487 614	1 646 793 475

The ordinary shares of the Company constitute voting rights the extent of which depends on the par value of the shares. Accordingly, the Company's each "C" series ordinary share with a face value of HUF 25 gives an entitlement to 1 vote.

The Company's each convertible, "D" series ordinary share with a face value of HUF 100 gives an entitlement to 4 votes.

The "D" series shares were not admitted to trading on the stock exchange.

Currently, the Company does not have treasury shares.

Share capital increase, decrease

The decision on increasing the share capital is made by the General Meeting based on the proposal of the Governing Board. The decision of the General Meeting is not necessary when the increasing of the share capital takes place within the competence of the Governing Board based on the authorisation of the General Meeting laid down in its decision.

Changes in the structure of the Group

The structure of the Group in the 1st semester

Performance figures of the previous semester

In this report, AKKO Invest Plc. presents its processes that took place in the 1st semester of 2026. The Group has prepared its consolidated financial statements for the 1st semester of 2026 in accordance with the International Financial Reporting Standards (IFRS).

The Group closed the 1st semester of 2026 with a significant profit, which was partly due to an increase in its revenue, as to a decrease in its expenditures and recognised impairment loss. Compared with the same period of the previous year, its revenue increased from HUF 19,274 billion to HUF 22,828 billion, its EBITDA increased by from HUF 1,421 billion to HUF 1,499 billion, whereas its total comprehensive income increased from HUF -520 million to HUF 437 billion.

On 25.03.2026, NEO Property Services Zrt. decided to pay dividends to the members of the Group.

- dividends paid to Elitur Invest Zrt.: HUF 1 690 259 000

- dividends paid to AKKO Invest Plc.: 931 736 000.

There were major events at the Company after the balance sheet day, given that Hotel Cyrano, owned by its French subsidiary, ALQ SAS, was sold in July 2026, and a preliminary sales agreement was concluded for a property in the 12th district, owned by A PLUS Invest Zrt. The final sales agreement is expected to be concluded in the 2nd semester of 2026.

The most relevant figures for the Group's financial stability and effectiveness include the evolution of equity and profit before tax, which are the most reliable performance measurement indicators. They were as follows:

Summary figures in Hungarian Forint (IFRS consolidated statement, HUF)	30.06.2026	30.06.2025	30.06.2024	30.06.2023	30.06.2022
Equity	22 828 000 000	19 274 000 000	9 193 000 000	7 607 000 000	6 902 000 000
Profit or loss before tax	654 000 000	- 404 000 000	1 038 000 000	574 000 000	481 000 000

Business report of NEO Property Services Zrt. for the 1st semester of 2026

The financial performance of NEO Property Services Zrt. in the 1st semester of 2026 significantly exceeded the level stated in the same period of 2025.

Summary figures in Hungarian Forint	30.06.2026	30.06.2025	30.06.2024	30.06.2023	30.06.2022
Revenue	22 796 000 000	19 265 000 000	19 457 000 000	15 558 000 000	11 219 000 000
Profit before tax	1 216 000 000	1 113 000 000	1 292 000 000	1 079 000 000	852 000 000

According to the competitor analysis carried out on the basis of publicly available financial statements for 2025, NEO preserved its dominant market position. Despite the unfavourable economic environment, the stagnation of the economy and the challenges on the labour market, the company continued its development in 2026 as well. The company adjusted to the changing market environment with a flexible business policy and an adaptable corporate governance, which contributed to the maintenance of its stable operations and effectiveness. NEO continues to provide countrywide integrated property services to its more than 300 customers at a high professional standard and effectively, further strengthening its stable market position.

Despite the fierce competition in the **facility management market** (FM), NEO further expanded its service portfolio and was awarded several major contracts in the 1st semester of 2026. The company performed successfully in several public procurement procedures. Within the Hungarian Village Programme, it was awarded a contract for the reconstruction of six railway stations of MÁV Zrt. The implementation of the projects awarded in December 2025 was already partly concluded in the 1st semester of 2026, while the works at certain locations are expected to be finished by the end of 2026 as a result of the technical content that has been expanded in the meantime. The company's portfolio was expanded with two other priority contracts in the first half of the reporting year. With a start date of 1 June, NEO concluded a three-year service contract for the technical maintenance and repair works of the properties owned by the MVM Group and taken in lease by the group. In addition, on 26 February 2026, it signed three-year framework agreements for countrywide building construction works with MÁV Zrt., providing contracting opportunities for the company regarding the territories of Budapest, Eastern Hungary and Western Hungary. The one-year extension of the operating contract with MOL Nyrt., with an initial expiry date of 31 January 2026, as well as the one-year extension of the cooperation with ThyssenKrupp Components Technology Hungary Kft., pursued since 2017, are of strategical importance for maintaining the company's stable, long-term customer relations. These extensions contribute both to the stability of the company's pool of contracts and to the maintenance of reliable long-term business operations.

Besides property operation, in recent years, NEO has gradually built a **general fit-out** line of business of nearly 40 experienced engineers. The activity of this business line has now become a decisive component of the company's operations and represent a major growth potential. In addition to the general fit-out works of the 257-flat Római Park residential complex, awarded in 2025 and expected to be delivered in October 2026, this business line was awarded other major contracts which constituted its major tasks in the 1st semester of 2026. These include the comprehensive fit-out works of the 147-flat Le Jardin 2 residential complex, together with the structural engineering and general fit-out tasks, the construction of the central office spaces of AutoWallis Nyrt. and DHL Express Magyarország Kft., as well as the fit-out works of the office spaces to be developed for WING Zrt. Fit-out activities, including the development of lease properties, greenfield investments or the extension or reconstruction of existing properties, play a major role in NEO's long-term strategy. The company considers this business line as providing a major growth potential for further increasing its revenue and profit.

The **property management** (PM) activity was further expanded in 2026, both in terms of its property portfolio and the condominium management services. On behalf of AKKO Invest Plc., NEO was awarded a contract for the complex property management tasks of the office building located at Szerémi út 4., 11th district, which provides a new major contract and business potential for this business line. The PM line of business further strengthened its position in the condominium management market as well. The range of managed condominiums was enlarged with the BudaPart Lucius Condominium, the Óbuda-Testvérhegy Residential Garden I. Condominium and the Le Jardin I. Condominium. Thanks to NEO's professional competences and service standards, increasing number of newly built and existing condominiums choose NEO's PM team for the professional management of their properties. The expansion of the condominium management activity contributes to the diversification of the PM line of business, to the expansion of its customer base as well as to strengthening NEO'S long-term, stable service portfolio.

NEO continues to maintain a close and stable cooperation with its key customer, including WING, MOL/FGSZ/MOHU, Hungarian Telekom, MÁV, Praktiker, E.ON, MVM, Coloplast and. Opella/Chinoin Long-term partnerships are based on reliable service provision and mutually beneficial business cooperation, as demonstrated by the growing number of supplementary and optional orders and additional business opportunities.

The company pays special attention to consistently pursuing and developing its **digitalisation** programme that was launched several years ago. A key element of this programme is the continuous

development of the company's in-house, web-based CAFM system, the NMBS (*NEO Managing Buildings System*) and the extension of the range of client-side applications. The development of NEO's operating software tailored to E.ON's and MVM's specific business and operational needs was completed in the reporting period. The solution was successfully implemented at these two key clients, further reinforcing NEO's capacities in digital service provision. The implementation of the KaraDox system supporting the management of subcontracting agreements was also started in order to further strengthen the transparency and control of processes within the company. The solution is currently in the test phase and it is planned to be used in day-to-day operations from autumn 2026 onwards.

The stable and diversified customer base as well as the successful new customer acquisition and business development activities underpin the company's further growth. Based on the current business perspectives, NEO forecasts further growth for the 2026 financial year in terms of both its revenue and profit compared with the base year.

Disclosures made by AKKO Invest Plc. in the 1st semester of 2026		
February	2	Voting rights and share capital size
	15	Extraordinary information - the result of NEO Property Services Zrt. in the public procurement procedure launched by Hungarian State Railways
	26	Extraordinary information - conclusion of a contract with NEO Property Services Zrt. after the public procurement procedure launched by Hungarian State Railways
March	1	Voting rights and share capital size
	17	Amended Corporate Event Calendar 2026
	23	Extraordinary information - on the resignation of a member of the Governing Board and of the Audit Committee
	24	Invitation to the General Meeting - 23.04.2026
	31	Voting rights and share capital size
April	2	Proposals submitted to the General Meeting
	8	Extraordinary information - MVM's tender
	23	Resolutions of the General Meeting
	23	Separate and consolidated annual IFRS statements for 2025
	23	Corporate Governance Report for 2025
	23	Remuneration Report for 2025
	23	Extraordinary information - new members of the Governing Board and of the Audit Committee and their shareholding
	30	Voting rights and share capital size
May	4	Extraordinary information
	6	Press release
	14	Extraordinary information - conclusion of a contract after the award of MVM's tender
	26	Articles of Association - 23.04.2026
	31	Voting rights and share capital size
June	8	Invitation to the General Meeting - 10.07.2026
	8	Proposals submitted to the General Meeting
	30	Voting rights and share capital size

Disclosures after the Reporting Period:

On 15 February 2026, the Company announced that NEO Property Services Zrt., a subsidiary in its 100% ownership, participated as a tenderer in the EU-based open strategic **public procurement procedure “Framework Agreement for Building Construction Works”** launched by MÁV Pályaműködtetési Zrt. (hereinafter: “Contracting Entity”) pursuant to Section 81 of the Public Procurement Act, with a financial envelope of **HUF 23,4 billion** in total (hereinafter: “Financial Envelope”) for the 3 lots for the duration of the framework agreements (36 months).

After the closure of the public procurement procedure, on 13 February 2026, NEO Property Services Zrt. was announced as the successful tenderer for each of the three lots.

The conclusion of the framework agreements with MÁV Pályaműködtetési Zrt responsible for the implementation, may take place after the deadline for the contracting moratorium, i.e. after 23 February. **The conclusion of contracts does not mean automatic orders.** The Contracting Entity has committed to draw down 30% of the Financial Envelope, and based on this commitment, it is not obliged to place an order for the totality of the financial envelope.

On 26 February 2026, the Company announced that in relation to the result of the **strategic public procurement procedure “Framework Agreement for Building Construction Works”** launched by MÁV Pályaműködtetési Zrt. on 15 February 2026 and for which NEO Property Services Zrt. submitted a bid, the contracts were signed on the same day, i.e. after the expiry of the deadline for the contracting moratorium.

The Company’s Corporate Event Calendar for 2026 was published on **17 March 2026**.

On 23 March 2026, the Company announced that Mr. Imre Attila Horváth resigned from his positions as a member of the Company’s Governing Board and of the Audit Committee, with effect from the date of the Annual General Meeting convened for **23 April 2026**.

The convocation to the 2026 Annual General Meeting of the Company was published on **24 March 2026**.

The proposals submitted to the General Meeting convened for 23 April 2026 were published on **2 April 2026**.

The Company announced on **8 April 2026** that NEO Property Services Zrt., a subsidiary in its 100% ownership, participated as a tenderer in the tender entitled “Comprehensive FM service provision with respect to the lease properties owned and used by the MVM Group, located within the properties outside the operational area operated by MVM Services Zrt.”, launched by MVM Services Zrt. (hereinafter: “Tender”) for a service provision period of 3+1+1 years.

After the closure of the Tender, on 7 April 2026, NEO Property Services Zrt. was announced as the successful tenderer for Part 3 - “Maintenance, repair” service package - of the Tender. entitled: “Carrying out maintenance and repair works in facilities operated by MVM Services Zrt., in lease properties owned and used by the MVM Group, managing contracts relating to these activities, and operating a helpline service”. The contract value for the service provision period running from 1 June 2026 until 31 May 2029, excluding the optional items, is approximately HUF 2,95 billion.

The contract with MVM Services Zrt. may be concluded until 30 April 2026.

On 23 April 2026, after the Annual General Meeting, the Company disclosed the resolutions of the General Meeting, the Separate and Consolidated IFRS statements for 2025, together with the Sustainability and Taxonomy Report, the Auditor’s Report, the Corporate Governance Report, the Remuneration Report and the reports of the Governing Board and of the Audit Committee.

The Company's newly elected postholders and their shareholdings were published on the same day: the General Meeting elected Mr. János Gerő as a new member of the Governing Board and Mr. Sándor Gyáfrás as a new member of the Supervisory Board.

On 4 May 2026, the Company announced in an extraordinary information note that Mr. János Gerő was appointed as the Company's new Chief Executive Officer and Mr. Sándor Gyáfrás was elected as a new vice-chairman of the Governing Board. The renewed strategy of the Company was published as well. The proposed strategic focus is on developing a new integrated property market service provider which builds both on the existing professional experience, knowledge and values of NEO Property Services Zrt. and on the synergies and the solid capital base provided by the WING Group. In addition to organic growth, the strategy also anticipates acquisition opportunities, capitalising on the growth potential in the Hungarian and the regional markets. By capitalising on the benefits and financial opportunities arising from the Company's presence at the stock exchange and the stable operational basis of NEO Property Services Zrt., the Governing Board sets as an objective for the AKKO Group to reach an annual revenue of HUF 100 billion within 5 years, whilst maintaining stable profitability.

On 6 May 2026, the Company announced the information published on 4 May 2026 in the form of a Press Release.

On 14 May 2026, the Company announced in an extraordinary information note that the contract was signed on 13 May 2026 with respect to the extraordinary information note on its announcement as the successful tenderer for Part 3 ("Maintenance, repair" service package) of the Tender entitled "Comprehensive FM service provision with respect to the lease properties owned and used by the MVM Group, located within the properties outside the operational area operated by MVM Services Zrt.", launched by MVM Services Zrt. for a service provision period of 3+1+1 years.

The Articles of Association consolidated with the General Meeting's amendments (of 23.04.2026) were published on **26 May 2026**.

On 8 June 2026, the Company published the convocation to the General Meeting announced for 10.07.2026.

The proposals submitted to the General Meeting were published on the same day.

Disclosures made by AKKO Invest Plc. in the period following the balance sheet date		
July	10	Resolutions of the General Meeting
	23	Press release -Strategy
	23	Articles of Association - 10.07.2026
	30	Extraordinary information note - Hotel Cyrano and property in Ózike út
	30	Press release - Hotel Cyrano and property in Ózike út
	31	Voting rights and share capital size
August	25	Extraordinary information note - winding-up of Vár Logisztika Zrt.
	31	Voting rights and share capital size

On 10 July 2026, the resolutions of the General Meeting were published, and the following address: 1117 Budapest, Szerémi út 4. was adopted as the new registered office of the Company.

The new strategy of the Company was published in a Press Release on **23 July 2026**.

The Articles of Association of the Company of 07.10.2026 were published on the same day.

On 30 July 2026, the Company announced in an extraordinary information note that A Plus Invest Zrt. (Registered office: 1117 Budapest, Szerémi út 4.), a subsidiary in its 100% ownership, as a seller, concluded a preliminary sales agreement on the same day with two private individuals as buyers for the sale of a 1/3 ownership share exclusively held A Plus Invest Public Limited Company in the property located in the 12th district of Budapest, inner area, under cadastral number 9405/3, physically located at 1121 Budapest, Őzike út 14., on a plot of land designated as a “residential house and yard on an uncultivated land” (including the building situated thereon). If the conditions set out in the preliminary agreement are met, the final sales agreement will be concluded and the transaction will be concluded by 31 January 2027 at the latest.

On the same day, the Company’s French subsidiary in its 100% ownership, ALQ SAS (registered office: 18 avenue Louis Gallet, 06600 Antibes, France) as a seller concluded a sales agreement with a French buyer on the transfer of the full ownership of the property formerly operated as a several-storey hotel under the name “Le Cyrano”, situated in the town of Antibes in France (06600 Antibes, 18 avenue Louis Gallet). The sales price was paid and the transaction was closed, including the transfer of possession, on that day, simultaneously with the signature of the contract.

On 25 August 2026, it was published that the Company as a sole shareholder, decided to dissolve VÁR-Logisztika Public Limited Company “under winding-up”, a subsidiary in its 100% ownership (registered office: 1117 Budapest, Szerémi út 4., company registration number: 01-10-046822, hereinafter: “**Subsidiary**”) without succession, in the framework of a winding-up procedure. Start date of the winding-up: 14 August 2026

Objectives and strategy

In its renewed strategy, AKKO Invest Plc. intends to become one of Hungary’s major integrated property services group, and plans to double its previous year’s revenue in five years. AKKO intends to achieve dynamic growth by relying on the solid capital base of the Wallis Group, the professional background of the WING Group and on the market position of NEO Property Services Zrt, at the same time it also wishes to use the financing opportunities provided by the domestic capital market.

The Annual General Meeting held in the 1st semester of 2026 elected a new Governing Board member. The new Governing Board member was elected and appointed as the Company’s new Chief Executive Officer. The Company’s new long-term strategy was developed. The Governing Board aims at taking business decisions that are in line with the Company’s long-term strategy and ensure an appropriate return and profitability for the Group, while integrating the necessary resources.

Resources and risks

Financial and economic risk factors:

The Parent Company (has) generated profit (revenue) mainly through its subsidiaries which provide it with adequate sources of income for covering the maintenance costs and repaying the outstanding loans.

Scale of the expenditure:

The AKKO Invest Plc. is highly human resource-oriented, its success depends on the right decisions of the Governing Board. Risks are due to the same fact.

The extent of financial liquidity:

Due to its high liquid cash balances, the Company is not at risk of being unable to pay the arising costs.

Credit risk:

Within the Group, Akko Invest Plc., Neo Property Zrt., 4 Stripe Zrt. and Deniro Zrt. Have outstanding bank loans. It is able to settle the bank loans of its subsidiaries that possess properties, mainly from lease income, whereas the outstanding loans of AKKO Invest Plc. are settled from its dividends received from NEO Property Services Zrt. and from the dividends disbursed to Elitur Invest Zrt. The Parent Company provides member's loans for the expenses of its subsidiaries that do not generate income, which enable to cover any expenditure that may arise.

Operational risk factors include the following:

Risks inherent in certain internal processes:

The staff number of the Parent Company can be considered as minimal at the level of the strategy, the operational complexity and the stock market presence. As a result of the low staff number, many work processes (e.g. drawing up of the ESG report, management of legal affairs, PR, etc.) may only be carried out with the involvement of external experts. The Company has no other committees, the control tasks are performed by the members of the Governing Board and the Audit Committee, together with the auditor.

Environmental risk factors

1. Risks arising from the legal context and its changes

With the entry into force of European Regulations and practically with the introduction of stricter rules (e.e. ESG report, ESEF compliance, etc.) there has been a need for each listed company, in particular public limited companies listed in the premium category, to comply with EU Regulations. The entry into force of these rules contribute to the reduction of risks and also significantly increase the Company's tasks and the expenditure side of the budget.

2. Counterparty risk

AKKO Invest Plc. considers its account-managing partners as reliable, stable, secure and prudent.

In the case of income-generating subsidiaries, the main counterparty risk lies in the lessees, as a certain part of the sources of income is made up of the leases received. In case of losses / non-payment of leases and also in the case of subsidiaries not generating any income additional resources can be made available through member's loans provided by the Parent Company.

3. Risk of natural disasters

Fires, floods or other natural disasters may have an impact on the activities of the Company's subsidiaries which possess properties. Therefore, the property-owning subsidiaries of AKKO Invest Plc. are exposed to environmental impacts, this aspect is thus relevant for the Company.

Executive officers

Pursuant to the Company's Articles of Association in force, single governance is ensured by the Governing Board. The General Meeting is entitled to elect the members of the Governing Board. Members of the Governing Board may be re-elected.

Governing Board membership ceases to exist:

- (a) upon the expiry of the duration of the mandate,
- (b) upon recall,
- (c) upon the occurrence of a ground for exclusion,
- (d) upon resignation,
- (e) upon death.

Members of the Governing Board from 30 April 2025:

- Noah Milton Steinberg - chairman of the Governing Board (since 14.05.2025)
- Imre Attila Horváth (vice-chairman of the Governing Board)
- Gábor Székely – member of the Governing Board
- László János Vágó – member of the Governing Board
- Gyula Zoltán Mező – member of the Governing Board
- Tamás Giller – member of the Governing Board
- Sándor Gyáfrás - member of the Governing Board / chief Executive Officer (since 14.05.2025)

Members of the Governing Board from 23 April 2026:

- Noah Milton Steinberg - chairman of the Governing Board
- Gábor Székely – member of the Governing Board
- László János Vágó – member of the Governing Board
- Gyula Zoltán Mező – member of the Governing Board
- Tamás Giller – member of the Governing Board
- Sándor Gyáfrás - member of the Governing Board (vice-chairman of the Governing Board since 04.05.2026)
- János Gerő - member of the Governing Board (appointed as Chief Executive Officer on 04.05.2026)

Members of the Audit Committee from 30 April 2025:

- Gábor Székely – chairman of the Audit Committee
- Imre Attila Horváth – member of the Audit Committee
- Tamás Giller – member of the Audit Committee

Members of the Audit Committee from 23 April 2026:

- Gábor Székely – chairman of the Audit Committee
- Tamás Giller – member of the Audit Committee
- Sándor Gyáfrás – member of the Audit Committee

Members of the Audit Committee do not receive any specific financial compensation for their work.

AKKO Invest shares owned by executive officers

On 30 June 2026, the following executive officers owned AKKO Invest Plc. shares:

Name	Function	Ordinary shares, "C" series
Noah Milton Steinberg	chairman of the Governing Board	0 pieces
Gábor Székely*	member of the Governing Board / chairman of the Audit Committee	0 pieces
László János Vágó	member of the Governing Board	10,000 pieces
Tamás Giller	member of the Governing Board / chairman of the Audit Committee	0 pieces
Gyula Zoltán Mező	member of the Governing Board	0 pieces
Sándor Gyáfrás	members of the Governing Board / Chief Executive Officer	0 pieces

*Mr. Gábor Székely owns additionally 5 800 AKKO Invest. Plc. shares through G&T Vagyonkezelő Zrt..

Employment policy

Currently, the Parent Company employs one manager responsible for investor relations, one investor relations officer, one lessee liaison officer and two project managers. The day-to-day operations of the Group are ensured by 3 persons. As the members of the Company's Governing Board and Audit Committee are officers, they were not declared as employees.

The average staff number of NEO Property Services Zrt. on 30.06.2026: 526, thus the Company's average staff number, taken together with the Parent Company's employees: 531.

In its capacity as an Issuer, the Parent Company has not issued shares to employees, it has no employee share-ownership scheme in place and it has not concluded any agreement by which employees could acquire ownership over the capital of the Issuer.

The Parent Company presents the compensation and remuneration to be paid to its nominated postholders in the form of a Remuneration Report to the General Meeting.

The Parent Company does not have employees in its subsidiaries, with the exception of NEO Property Services Zrt., and the executive officers do not receive any financial or in-kind benefit, either.

Research and experimental development

In the current period, research and experimental development costs were not recognised in the financial statements.

Environmental protection

On 02.04.202, AKKO Invest Plc. published its 2025 Sustainability and Taxonomy Report in its Financial Statements for 2025, which contain detailed information for addressing environmental considerations.

Presentation of establishments / branch offices

With one exception, the Parent Company and its subsidiaries do not have any establishments or branch offices.

NEO Property Services Zrt., the subsidiary which constitutes the exception, has the following branch offices:

- HU 4026 Debrecen, Bethlen utca 1.
- HU 6724 Szeged, Rókusi krt. 2-10.
- HU 6750 Algyő, Technological Industrial Site
- HU 5000 Szolnok, Ady Endre út 26.
- HU 8000 Székesfehérvár, Kaposi út 9.
- HU 2443 Százhalombatta, Olajmunkás utca 2.
- HU 9700 Szombathely, Hefele Menyhért utca 2.
- HU 7624 Pécs, Mátyás király utca 23.
- HU 3525 Miskolc, Régiposta utca 9.
- HU 3580 Tiszaújváros, TVK Industrial Site, "Old Computing Centre"
- HU 9023 Győr, Verseny utca 11.
- HU 8900 Zalaegerszeg, Zrínyi utca 6.

Disclaimer

To the consolidated IFRS Financial Statements of AKKO Invest Plc. for the 1st semester of 2026

I, the undersigned János Gerő, as a person authorised to sign for the Company, in my capacity as the Chief Executive Officer of AKKO Invest Plc., hereby declare that:

the consolidated financial statements were made in conformity with the International Financial Reporting Standards, as adopted by the European Union.

The consolidated financial statements of the 1st semester of 2026 were prepared in accordance with the accounting standards, to the best of our knowledge, presenting a true and fair view of the assets, liabilities, financial situation, profit and loss of the AKKO Invest Plc. and of the undertakings involved in the consolidation, and the Management Report presents a fair view of the situation, development and performance of the AKKO Invest Plc., setting out the main uncertainty factors and risks.

The Report does not conceal any fact which is significant in terms of the perception of the situation of the AKKO Invest Plc.

The AKKO Invest Plc. is aware of the fact that it is liable to reimburse any damage caused by failing to provide regular and extraordinary information or by providing misleading information (disclosure of regulated information) in accordance with Section 57(1) of the Capital Market Act.

From 16 September 2026, the complete text of the Company's IFRS Consolidated Financial Statements for the 1st semester of 2026 can be consulted at the registered office (1117 - Budapest, Szerémi út 4.) and the website of the Company (www.akkoinvest.hu), on the website of the Budapest Stock Exchange (www.bet.hu) and on the mandatory disclosure portal of the National Bank of Hungary (www.kozzetetelek.hu).

Budapest, 16 September 2026

János Gerő
Chief Executive Officer
AKKO Invest Plc.