

**This is a translation of the Hungarian Report**

**Independent Auditor's Report**

To the Quotaholders of BOS Plastics Systems Hungary Betéti Társaság

**Opinion**

We have audited the accompanying 2025 annual financial statements of BOS Plastics Systems Hungary Betéti Társaság (“the Company”), which comprise the balance sheet as at 31 December 2025 - showing a balance sheet total of EUR 33,763,880 and a profit after tax for the year of EUR 639,952 -, the related profit and loss account for the financial year then ended and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements give a true and fair view of the equity and financial position of the Company as at 31 December 2025 and of the results of its operations for the financial year then ended in accordance with the Act C of 2000 on Accounting (“Hungarian Accounting Law”).

**Basis for opinion**

We conducted our audit in accordance with Hungarian National Auditing Standards and with applicable laws and regulations in Hungary. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the annual financial statements section of our report.

We are independent of the Company in accordance with the applicable ethical requirements according to relevant laws in effect in Hungary and the policy of the Chamber of Hungarian Auditors on the ethical rules and disciplinary proceedings and with the International Ethics Standards Board of Accountants’ (IESBA) International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other information**

Other information consists of the 2025 business report of the Company. Management is responsible for the preparation of the business report in

accordance with the Hungarian Accounting Law and other relevant legal requirements, if any. Our opinion on the annual financial statements does not cover the business report.

In connection with our audit of the annual financial statements, our responsibility is to read the business report and, in doing so, consider whether the business report is materially inconsistent with the annual financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Concerning the business report it is our responsibility also, in accordance with the Hungarian Accounting Law, to consider whether the business report has been prepared in accordance with the Hungarian Accounting Law and other relevant legal requirements, if any.

In our opinion, the business report of the Company for 2025 is consistent, in all material respects, with the 2025 annual financial statements of the Company and the relevant requirements of the Hungarian Accounting Law.

Since no other legal regulations prescribe for the Company further requirements with regard to its business report, we do not express opinion in this regard.

Further to the above, based on the knowledge we have obtained about the Company and its environment in the course of the audit we are required to report whether we have identified any material misstatement in the business report, and if so, the nature of the misstatement in question. We have nothing to report in this regard.

### **Responsibilities of management and those charged with governance for the annual financial statements**

Management is responsible for the preparation of annual financial statements that give a true and fair view in accordance with the Hungarian Accounting Law, and for such internal control as management determines is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting. Management is required to apply going concern principle unless the applicability of that principle is precluded by other provisions or there are facts

and circumstances that contradict with the continuance of the Company's business activity.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the audit of the annual financial statements**

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Hungarian National Auditing Standards and with applicable laws and regulations in Hungary will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

As part of an audit in accordance with Hungarian National Auditing Standards and with applicable laws and regulations in Hungary, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related

disclosures in the annual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- ▶ Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls of the Company that we identify during our audit.

Budapest, 17 March 2026

(The original Hungarian version has been signed.)

Varga János  
Ernst & Young Kft.  
1132 Budapest, Váci út 20.  
Registration No. 001165

Varga János  
Registered auditor  
Chamber membership No.: 007319

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Statistical identification number

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Company registration number

BOS Plastics Systems Hungary Bt.

ANNUAL FINANCIAL STATEMENTS

2025



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Company registration number

BOS Plastics Systems Hungary Bt.  
Annual financial statements BALANCE SHEET  
(Assets)

Figures in EUR

No.	Description	2024 EUR	Previous year(s) adjustments	2025 EUR
a.	b.	c.	d.	e.
<b>01.</b>	<b>A. Fixed assets</b>	<b>13 512 703</b>		<b>11 187 945</b>
02.	I. INTANGIBLE ASSETS	20 292		8 765
03.	Capitalised foundation/restructuring	0		0
04.	Capitalised research and development	0		0
05.	Concessions, licenses and similar rights	1 991		863
06.	Trademarks, patents and similar assets	18 301		7 902
07.	Goodwill	0		0
08.	Advance payments for intangible assets	0		0
09.	Value adjustment of intangible assets	0		0
10.	II. TANGIBLE ASSETS	13 492 411		9 298 704
11.	Land and buildings and related property rights	5 989 040		0
12.	Plant, machinery, equipment and vehicles	5 976 296		7 783 714
13.	Other equipment, fixtures and fittings, vehicles	409 419		1 026 504
14.	Breeding stock	0		0
15.	Assets in the course of construction	492 677		265 936
16.	Prepayments for capital expenditures	624 979		222 550
17.	Value adjustment of tangible assets	0		0
18.	III. LONG-TERM FINANCIAL ASSETS	0		1 880 476
19.	Long-term participations in related parties	0		0
20.	Long-term loans granted to related parties	0		0
21.	Long-term significant participating interests	0		0
22.	Long-term loans to undertakings linked by virtue of significant participating interests			0
23.	Other long-term investments	0		0
24.	Long-term loans granted to other investments	0		0
25.	Other long-term loans granted	0		1 880 476
26.	Long-term debt securities	0		0
27.	Value adjustment of financial investments	0		0
28.	Valuation difference of financial investments	0		0
29.	IV. Deferred tax assets	0		0

Györladamér, 17 February 2026

Managing Director

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Company registration number

BOS Plastics Systems Hungary Bt.  
Annual financial statements BALANCE SHEET  
(Assets)

Figures in EUR

No.	Description	2024 EUR	Previous year(s) adjustments	2025 EUR
a.	b.	c.	d.	e.
<b>30.</b>	<b>B. Current assets</b>	<b>17 620 118</b>		<b>22 004 007</b>
21.	I. INVENTORIES	4 480 563		4 435 982
32.	Raw materials and consumables	2 131 433		2 142 772
33.	Work in progress and semi-finished products	0		0
34.	Animals for breeding, fattening and other livestock	0		0
35.	Finished products	1 502 885		1 493 451
36.	Goods	846 245		799 759
37.	Advance payments for inventories	0		0
38.	II. RECEIVABLES	12 826 275		16 867 547
39.	Trade debtors	1 613 929		3 205 290
40.	Receivables from related companies	10 071 616		12 449 879
41.	Receivables from undertakings linked by virtue of significant participating interests	0		0
42.	Receivables from other investments	0		0
43.	Bills of exchange receivables	0		0
44.	Other receivables	1 140 730		1 212 378
45.	Valuation difference of receivables	0		0
46.	Positive valuation difference of derivative transactions	0		0
47.	III. SECURITIES	0		0
48.	Participations in related companies	0		0
49.	Significant participating interests	0		0
50.	Other participations	0		0
51.	Treasury shares and own participation	0		0
52.	Marketable debt securities	0		0
53.	Valuation difference of securities	0		0
54.	IV. LIQUID ASSETS	313 280		700 478
55.	Cash, cheques	4 210		5 439
56.	Bank deposits	309 070		695 039
<b>57.</b>	<b>C. PREPAID EXPENSES AND ACCRUED INCOME</b>	<b>523 633</b>		<b>571 928</b>
58.	Accrued income	332 701		426 286
59.	Prepaid expenses	190 932		145 642
60.	Deferred expenses	0		0
<b>61.</b>	<b>TOTAL ASSETS</b>	<b>31 656 454</b>		<b>33 763 880</b>

Györladamér, 17 February 2026

Managing Director

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Company registration number

BOS Plastics Systems Hungary Bt  
Annual financial statements BALANCE SHEET  
(Equity and Liabilities)

Figures in EUR

No.	Description	2024 EUR	Previous year(s) adjustments	2025 EUR
a.	b.	c.	d.	e.
<b>62.</b>	<b>D. Shareholders' equity</b>	<b>155 940</b>		<b>795 892</b>
63.	I. ISSUED CAPITAL	73 032		73 032
64.	a) of which: treasury shares redeemed at face value	0		0
65.	II. ISSUED CAPITAL NOT PAID (-)	0		0
66.	III. CAPITAL RESERVE	0		0
67.	IV. RETAINED EARNINGS	-119 132		82 908
68.	V. ALLOCATED RESERVES	0		0
69.	VI. VALUATION RESERVE	0		0
70.	Valuation reserve from revaluations	0		0
71.	Valuation reserve from fair valuation	0		0
72.	VII. PROFIT AND LOSS FOR THE YEAR AFTER TAX	202 040		639 952
<b>73.</b>	<b>E. Provisions</b>	<b>1 044 535</b>		<b>1 071 310</b>
74.	Provisions for contingent liabilities	1 044 535		1 071 310
75.	Provisions for future commitments	0		0
76.	Other provisions	0		0
<b>77.</b>	<b>F. Liabilities</b>	<b>30 152 951</b>		<b>30 308 560</b>
78.	I. SUBORDINATED DEBTS	0		0
79.	Subordinated debts to related parties	0		0
80.	Subordinated debts to undertakings linked by virtue of significant participating interests	0		0
81.	Subordinated debts to other investments	0		0
82.	Subordinated debts to third parties	0		0
83.	II. LONG-TERM LIABILITIES	0		0
84.	Long-term borrowings	0		0
85.	Convertible and mandatory convertible bonds	0		0
86.	Debts from the issue of bonds	0		0
87.	Investment and development loans	0		0
88.	Other long-term loans	0		0
89.	Long-term debts to related parties	0		0
90.	Long-term debts to undertakings linked by virtue of significant participating interests	0		0
91.	Long-term debts to other investments	0		0
92.	Other long-term liabilities	0		0
93.	Deferred tax liabilities	0		0

Györladamér, 17 February 2026

Managing Director

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Company registration number

BOS Plastics Systems Hungary Bt  
Annual financial statements BALANCE SHEET  
(Equity and Liabilities)

Figures in EUR

No.	Description	2024 EUR	Previous year(s) adjustments	2025 EUR
a.	b.	c.	d.	e.
94.	<b>III. CURRENT LIABILITIES</b>	30 152 951		30 308 560
95.	Short-term borrowings	0		0
96.	of which: convertible and mandatory convertible bonds	0		0
97.	Other short-term loans	0		0
98.	Advance payments received from debtors	0		0
99.	Trade creditors	4 130 696		3 605 099
100.	Bills of exchange payable	0		0
101.	Short-term debts to related parties	25 064 874		25 726 482
102.	Short-term debts to undertakings linked by virtue of significant participating interests	0		0
103.	Short-term debts to other investments	0		0
104.	Other current liabilities	957 381		976 979
105.	Valuation difference of liabilities	0		0
106.	Negative valuation difference of derivative transactions	0		0
<b>107.</b>	<b>G. Accrued expenses and deferred income</b>	<b>303 028</b>		<b>1 588 118</b>
108.	Deferred income	152		1 288 408
109.	Accrued expenses	302 876		299 710
110.	Deferred revenue			0
<b>111.</b>	<b>TOTAL LIABILITIES</b>	<b>31 656 454</b>		<b>33 763 880</b>

Györladamér, 17 February 2026

Managing Director

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Corporate registration number

BOS Plastics Systems Hungary Bt

Annual financial statements

PROFIT AND LOSS STATEMENT

(Total cost method)

Figures in EUR

No.	Description	2024 EUR	Previous year(s) adjustments	2025 EUR
a.	b.	c.	d.	e.
01.	Domestic sales, net	4 469 328		4 235 787
02.	Export sales, net	45 768 273		41 001 636
<b>I.</b>	<b>Total sales, net (01+02)</b>	<b>50 237 601</b>		<b>45 237 423</b>
03.	Movements in self-produced inventories	7 050		-9 434
04.	Capitalised self-manufactured assets	-750 596		-302 162
<b>II.</b>	<b>Capitalised own performance (+-03+04)</b>	<b>-743 546</b>		<b>-311 596</b>
<b>III.</b>	<b>Other income</b>	<b>769 027</b>		<b>701 986</b>
	of which: reversed impairment	518 818		283 687
05.	Material costs	27 289 300		23 997 637
06.	Services used	6 322 330		5 543 361
07.	Other services	116 532		174 730
08.	Cost of goods sold	942 795		215 344
09.	Provision of (consignment) services	207 217		162 193
<b>IV.</b>	<b>Material-type expenses (05+06+07+08+09)</b>	<b>34 878 174</b>		<b>30 093 265</b>
10.	Payroll	9 155 420		9 329 773
11.	Other payments to personnel	929 682		747 653
12.	Social security and similar contributions	1 073 275		1 146 249
<b>V.</b>	<b>Payments to personnel (10+11+12)</b>	<b>11 158 377</b>		<b>11 223 675</b>
<b>VI.</b>	<b>Depreciation</b>	<b>1 430 082</b>		<b>1 807 680</b>
<b>VII.</b>	<b>Other expenses</b>	<b>2 284 202</b>		<b>2 048 347</b>
	of which: impairment	767 204		417 105
<b>A.</b>	<b>OPERATING PROFIT/(LOSS) (I+II+III-IV-V-VI-VII)</b>	<b>512 247</b>		<b>454 846</b>

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Company registration number

BOS Plastics Systems Hungary Bt  
Annual financial statements  
PROFIT AND LOSS STATEMENT  
(Total cost method)

Figures in EUR

No.	Description	2024 EUR	Previous year(s) adjustments	2025 EUR
a.	b.	c.	d.	e.
13.	Dividends received or due	0		0
	of which: from related companies	0		0
14.	Revenues and exchange gains from participating interests	0		0
	of which: from related companies	0		0
15.	Revenues and capital gains from long-term financial assets (securities and loans granted)	0		0
	of which: from related companies	0		0
16.	Other interest and similar income (received or due)	10 107		16 438
	of which: from related companies	10 107		14 262
17.	Other revenues from financial transactions	146 058		409 805
	of which: valuation difference	0		0
<b>VIII.</b>	<b>Financial revenues (13+14+15+16+17)</b>	<b>156 165</b>		<b>426 243</b>
18.	Expenses and exchange losses on participating interests	0		0
	of which: to related parties	0		0
19.	Expenses and exchange losses on long-term financial assets (securities and loans granted)	0		0
	of which: to related parties	0		0
20.	Interest payable and similar charges	60 331		45 530
	of which: to related parties	0		0
22.	Impairment loss of participating interests, securities and bank deposits	0		0
22.	Other expenses on financial transactions	368 993		129 244
	of which: valuation difference	0		0
<b>IX.</b>	<b>Financial expenses (18+19+20+21+22)</b>	<b>429 324</b>		<b>174 774</b>
<b>B.</b>	<b>FINANCIAL PROFIT AND LOSS (VIII-IX)</b>	<b>-273 159</b>		<b>251 469</b>
<b>C.</b>	<b>PROFIT AND LOSS BEFORE TAX (+/-A+/-B)</b>	<b>239 088</b>		<b>706 315</b>
X.	Tax payable	37 048		66 363
X/1.	Deferred tax difference (+/-)	0		0
<b>D.</b>	<b>PROFIT AFTER TAX (+/-C-X./-X/1.)</b>	<b>202 040</b>		<b>639 952</b>

Supplementary notes to the  
annual financial statements for the year 2025

BOS Plastics Systems Hungary Bt.  
9173 Gyórladamér Wilhelm Baumeister u 1.



Company name: **BOS Plastics Systems Hungary Bt**

Address: 9173 Györladamér, Wilhelm Baumeister u. 1.

Tax number: 22485326-4-08

Owners: BOS Administration Hungary Kft. 2%  
BOS GmbH &Co. KG 98%

Founded: 9 May 1996

Bookkeeping system: double-entry bookkeeping

Currency of bookkeeping: EUR

Company registry number: Cg.08-06-005828

Registration of authorised signatories:

Marcel Lehmann managing director  
DE 70599 Stuttgart, Röhringweg 11.  
Date of registration: 24.07.2023  
Effective: 26.06.2023

Gerhard Fischbach managing director  
1095 Budapest, Gát utca 7. 1.e 2.ajtó  
Date of registration: 24.07.2023  
Effective: 24.07.2023

Gábor, Bordács  
other employee authorised to represent the company  
9200 Mosonmagyaróvár, Szabadság utca 14.  
Date of registration: 21.12.2020  
Effective: 01.12.2020

Barbara Vanda, Takátsné Jáni  
other employee authorised to represent the company  
9155 Lébény, Akácfa u. 65.  
Date of registration: 21.12.2020  
Effective: 01.12.2020

Related companies:

The list of related companies is set out in Annex 2.

## **I. Introduction:**

### **1. Obligation to prepare annual financial statements**

The Company is required to prepare annual financial statements as it operates in the legal form of a limited partnership (Bt.) and, pursuant to Section 9 (1) of the Hungarian Accounting Act, is subject to the obligation to prepare annual financial statements. The balance sheet date is 31 December. The date of preparation of the balance sheet is 31 January 2026. In accordance with the Hungarian Accounting Act, the Company is subject to statutory audit.

At the registered office of the parent company (BOS GmbH & Co. KG, 73760 Ostfildern, Ernst-Heinkel-Strasse 2), the consolidated annual financial statements are made available for inspection to all interested parties.

The contractual audit fee amounts to EUR 25,500 plus VAT. The fee does not include any services other than statutory audit services. Any incurred out-of-pocket expenses, as well as a telecommunications flat fee equal to 4.0% of the net audit fee, are invoiced separately.

The appointed audit firm, registered with the Hungarian Chamber of Auditors under registration number 001165, is:

Ernst & Young Könyvvizsgáló Korlátolt Felelősségű Társaság.

For the performance of the statutory audit, the audit firm designates the following auditor:

Name: János Varga

Chamber membership number: MKVK 007319

Address: 1221 Budapest, Tanító utca 15., 2. ajtó

The person responsible for the preparation of the financial statements is:

Barbara Vanda Jáni Takátsné

(chartered accountant registration number: 168433, address: 9155 Lébény, Akácfa utca 65)

The consolidated financial statements of the Group are prepared by BOS GmbH (D-73760 Ostfildern, Ernst-Heinkel-Str. 2).

### **2. Compliance with accounting principles**

The Company has acted in compliance with the accounting principles. The application of the accounting principles and the key elements of the Company's accounting policy are presented and explained in more detail in the following sections.

### **3. Objective of the Company's accounting policy**

The objective of the Company's accounting policy is to comply not only with the accounting principles set out in the Hungarian Accounting Act, but also with the information requirements defined by the owners.

Accordingly, the accounting policy provides that:

- the Company applies double-entry bookkeeping and the related detailed analytical records for the recognition and recording of economic events;

- within the chart of accounts, priority is given to the profit and loss statement structure based on account classes prescribed by the Accounting Act;
- property, plant and equipment and intangible assets are measured taking into account their expected useful lives related to the Company's activities;
- depreciation is determined using the straight-line method, based on gross carrying amount, taking into account the expected useful life and residual value; depreciation is recognised on a monthly basis;
- the Company determines the quantities of materials and products held in inventory at year-end by means of a physical inventory count as at the balance sheet date, 31 December.

## II. Analyses

### The Company's operations in 2025

Balance sheet total:	EUR 33 763 880
Profit after tax:	EUR 639 952

## III. Changes in the main line items of the balance sheet

### 1. Changes in the value of assets:

Description	2024	Share%	2025	Share%	Change	Change in share %
A. Fixed assets	13 512 703	42.69%	11 187 945	33.14%	- 2 324 758	-7.34%
B. Current assets	17 620 118	55.66%	22 004 007	65.17%	4 383 889	13.85%
C. Prepaid expenses and accrued income	523 633	1.65%	571 928	1.69%	48 295	0.15%
<b>Total assets</b>	<b>31 656 454</b>	<b>100.00%</b>	<b>33 763 880</b>	<b>100.00%</b>	<b>2 107 426</b>	<b>6.66%</b>

Compared to the previous year, total assets (balance sheet total) increased by 6.66%. Within assets, a 7.34% decrease in fixed assets can be observed, alongside a 13.85% increase in current assets and a 0.15% increase in accrued income and prepaid expenses.

### 2. Intangible assets and tangible assets

Changes in intangible assets and tangible assets during the year are presented in Annex 1 – Movements in Tangible assets.

Within tangible assets, a disposal of real estate took place during 2025.

### 3. Long-term financial assets

Other long-term loans granted:

EUR 1,880,476, representing a security deposit provided in connection with lease payments.

### 4. Inventories

Figures in EUR

Description	2024	Share%	2025	Share%	Change
Raw materials and advances paid for raw materials	2 131 433	47.57%	2 142 772	48.30%	11 339
Work in progress and semi-finished products	0	0%	0	0%	0
Finished goods	1 502 885	33.54%	1 493 451	33.67%	- 9 434
Goods	846 245	18.89%	799 759	18.03%	- 46 486
<b>Total</b>	<b>4 480 563</b>	<b>100.00%</b>	<b>4 435 982</b>	<b>100.00%</b>	<b>- 44 581</b>

Impairment recognised on total inventories as at the end of 2024:	EUR 483 001
Impairment recognised on inventories in 2025:	EUR 246 415
Reversal of impairment in 2025:	EUR -203 558
Impairment recognised on total inventories as at the end of 2025:	EUR 525 858

## 5. Receivables

At the Company, the balance of receivables developed as follows:

Figures in EUR

Trade debtors	2024	2025
Domestic	251 387	285 355
Foreign	1 362 542	2 919 935
<b>Total:</b>	<b>1 613 929</b>	<b>3 205 290</b>

Figures in EUR

Receivables from related parties	2024	2025
Atera GmbH (Bos Group)	31	0
BOS Autom. Prod. Irapuato S.A.DE C.	39 447	6 904
BOS Autom. Prod. RO S.C.S.	341 952	131 059
BOS Automotive Products Magyarország Bt.	734 369	696 194
BOS Automotive Products CZ s.r.o	285 328	225 638
BOS Automotive Products Inc.	547	1 460
BOS Automotive Products Polska	27 906	50 071
BOS Automotive Systems Taicang Co.	158 402	56 627
BOS GmbH & Co. KG	8 483 634	11 281 926
BOS Plastics Systems Trusetal GmbH	0	0
<b>Total:</b>	<b>10 071 616</b>	<b>12 449 879</b>

Figures in EUR

Other receivables	2024	2025
Receivables from employees	2 053	8 425
Receivables from NEAK	28 179	37 836
Receivables from local municipalities	0	2 507
Receivables from tax authorities	114 686	43 489
VAT relating to subsequent periods	87 861	207 539
Supplier reclassification, overpayments	900 083	903 880
Other receivables	7 868	8 702
<b>Total:</b>	<b>1 140 730</b>	<b>1 212 378</b>

Impairment of trade receivables:	
Opening balance of impairment of trade receivables in 2024:	EUR 1 291 933

Impairment recognised in 2025:	EUR 170 689
Reversal of impairment in 2025:	EUR - 80 129
Derecognition of impairment in 2025:	EUR - 568 998
Closing balance of impairment of trade receivables as at the end of 2025:	EUR 813 495

## 6. Accrued income and prepaid expenses

In the Company's balance sheet for 2025, accrued income and prepaid expenses amount to EUR 571,928.

### Accrued income

Description	Figures in EUR	
	2024	2025
Revenue relating to the prior year, invoiced in the subsequent year	332 701	426 286
<b>Total</b>	<b>332 701</b>	<b>426 286</b>

### Prepaid expenses

Description	Figures in EUR	
	2024	2025
Prepaid expenses	190 932	145 642
<b>Total</b>	<b>190 932</b>	<b>145 642</b>

## 7. Changes in equity and liabilities:

The change in the composition of equity and liabilities compared to the previous financial year is as follows:

Description	Figures in EUR					
	2024	Share %	2025	Share %	Change	Change in share %
D. Equity	155 940	0.49%	795 892	2.36%	639 952	2.02%
E Provisions	1 044 535	3.30%	1 071 310	3.17%	26 775	0.09%
F Liabilities	30 152 951	95.25%	30 308 560	89.77%	155 609	0.49%
G Accrued expenses and deferred income	303 028	0.96%	1 588 118	4.70%	1 285 090	4.06%
<b>Total equity and liabilities</b>	<b>31 656 454</b>	<b>100.00%</b>	<b>33 763 880</b>	<b>100.00%</b>	<b>2 107 426</b>	<b>6.66%</b>

The increase in equity and liabilities was primarily driven by the significant increase in equity resulting from the profit after tax for 2025, as well as by the increase in accrued expenses and deferred income.

## 8. The changes in equity are illustrated in the table below:

Figures in EUR

Description	2024	Share%	2025	Share%
Issued capital	73 032	46.83%	73 032	9.17%
Capital reserve	0		0	
Retained earnings	-119 132	-76.39%	82 908	10.42%
Allocated reserve	0		0	
Profit after tax	202 040	129.56%	639 952	80.41%
<b>Total equity</b>	<b>155 940</b>	<b>100.00%</b>	<b>795 892</b>	<b>100.00%</b>

As shown in the table above, the increase in equity during the 2025 financial year was driven by profit after tax for 2025.

## 9. Provisions

Figures in EUR

Description	2024	2025
Warranty provisions	262 635	297 584
Payroll-related provisions	66 065	133 353
Other provisions	715 835	640 373
<b>Total</b>	<b>1 044 535</b>	<b>1 071 310</b>

## 10. Changes in loans

The Company has no loans or borrowings outstanding.

## 11. Short-term liabilities

At the Company, the balance of short-term liabilities developed as follows:

Figures in EUR

Trade creditors	2024	2025
Domestic	1 977 790	1 969 577
Foreign	2 130 106	2 055 716
Services not invoiced	22 800	86 139
<b>Total:</b>	<b>4 130 696</b>	<b>3 605 099</b>

Figures in EUR

Liabilities to related parties	2024	2025
B+O Holding GmbH	1 000	1 000
BOS Automotive Systems Taicang Co. Ltd	79 286	7 577
BOS GmbH &Co. KG	23 100 595	25 091 696
BOS Plastics Systems Trusetal GmbH	576 343	0
BOS Automotive Products Magyarország Bt.	1 009 769	509 980
BOS Automotive Products Irapuato	16 872	4 861
BOS Automotive Products Polska	7 085	11 548
BOS Automotive Products CZ S.R.O	6 419	3 227
BOS Automotive Products RO S.C.S.	61 191	0
BOS Automotive Products US	108 863	0
BOS Administration Kft. – dividend payable	97 451	96 593
<b>Total:</b>	<b>25 064 874</b>	<b>25 726 482</b>

Figures in EUR

<b>Other short-term liabilities</b>	<b>2024</b>	<b>2025</b>
Liabilities to tax authorities	375 885	420 805
Liabilities to local municipalities	20 866	0
Liabilities to employees	522 345	546 726
Other liabilities	38 285	9 448
<b>Total:</b>	<b>957 381</b>	<b>976 979</b>

## 12. Accrued expenses and deferred income

The amount of accrued expenses and deferred income recognised in the Company's balance sheet for 2025, totalling EUR 1,588,118, comprises the following items:

<b>Description</b>	Figures in EUR	
	<b>2024</b>	<b>2025</b>
Audit fee	23 200	17 850
Electricity, water and gas expenses	18 331	74 270
Quality assurance, freight and other costs	248 649	162 255
Temporary agency labour	2 922	6 427
Rental expenses	9 774	38 908
Deferred revenue	152	1 288 408
<b>Total</b>	<b>303 028</b>	<b>1 588 118</b>

## IV. Changes in the main line items of the profit and loss statement

### 1. Applied profit and loss statement format

The Company prepares its profit and loss statement using the total cost method.

### 2. Presentation of revenues

The breakdown of the Company's revenues is illustrated in the tables below. Net sales revenue decreased by 9.95% compared to the previous year.

Other income decreased by EUR 67,041, as a lower amount of impairment was reversed in 2025, both in relation to trade receivables and inventories.

Figures in EUR			
<b>Net sales revenue</b>	<b>2024</b>	<b>2025</b>	<b>Change vs. prior year (%)</b>
Net domestic sales revenue	4 469 328	4 235 787	-5.23
of which: related parties	4 440 954	4 141 441	-6.74
Net export sales revenue	45 768 273	41 001 636	-10.41
of which: related parties	14 261 213	13 560 153	-4.92
<b>Net sales revenue</b>	<b>50 237 601</b>	<b>45 237 423</b>	<b>-9.95</b>

Figures in EUR			
<b>Description</b>	<b>2024</b>	<b>2025</b>	<b>Change vs. prior year (%)</b>
Other income	769 027	701 986	-8.72

Export sales revenue comprises sales of products and the provision of services, as detailed below:

Figures in EUR

<b>Category</b>	<b>Export sales revenue</b>
Sale of products	40 500 677
Provision of services	500 959
<b>Total:</b>	<b>41 001 636</b>

Geographical breakdown of export sales revenue in 2025:

Figures in EUR

<b>Category</b>	<b>Export sales</b>
Sales within the European Union	38 917 744
Sales outside the European Union	2 083 892
<b>Total:</b>	<b>41 001 636</b>

Breakdown of sales outside the European Union by country:

Figures in EUR

<b>Country</b>	<b>Export sales</b>
China	1 135 976
Great Britain	128 768
Hon-Kong	16 433
Mexico	733 195
United States of America	69 520
<b>Total</b>	<b>2 083 892</b>

No export revenue supported by subsidies was recognised.

### 3. Material costs

Figures in EUR

<b>Description</b>	<b>2024</b>	<b>2025</b>
Raw material costs	24 750 305	21 266 905
Packaging materials	491 229	408 596
Tools and maintenance materials	555 546	665 290
Office supplies and stationery	23 207	22 165
Workwear	25 947	18 533
Electricity costs	1 037 531	1 207 894
Gas costs	35 877	56 703
Water costs	46 661	25 501
Fuel, oil and lubricants	45 189	49 839
Other materials	277 808	276 211
<b>Total</b>	<b>27 289 300</b>	<b>23 997 637</b>

The decrease in material costs was attributable to a decline in production volume.

## Services used

Figures in EUR

Description	2024	2025
Freight and warehousing costs	248 308	217 525
Costs of temporary agency staff	445 301	127 443
Contract manufacturing costs	1 566 332	656 851
Rental expenses	345 430	403 223
Quality assurance costs	432 379	531 576
Maintenance costs	441 215	400 994
Consulting fees	1 071 828	1 286 811
Audit fee and other advisory services	73 756	51 907
Telephone expenses	17 296	18 757
Cleaning and occupational health services	189 096	175 001
Professional education and training	34 237	19 226
Customs charges	11 838	9 219
Other services used	1 445 313	1 644 828
<b>Total</b>	<b>6 322 330</b>	<b>5 543 361</b>

There was a decrease in services used during the year. This decrease was primarily due to lower costs related to temporary agency staff (EUR 317,858), the decrease in contract manufacturing costs (EUR 909,481) and lower maintenance costs (EUR 40,221). These decreases were partly offset by higher quality assurance costs (EUR 99,197), an increase in other services used (EUR 199,515) and higher rental expenses (EUR 57,793).

The amount of EUR 1,644,828 shown under other services used includes license fees of EUR 1,099,742 recognised in 2025 (license fees recognised in 2024 amounted to EUR 918,126).

## 5. Breakdown of import purchase

Import purchases by product and service imports:

Figures in EUR

Category	Import purchases
Acquisition of goods	15 549 505
Services used	2 553 390
<b>Total:</b>	<b>18 102 895</b>

Geographical breakdown of import purchases in 2025:

Figures in EUR

Category	Import purchases
Acquisitions within the EU	16 301 909
Acquisitions outside the EU	1 800 986
<b>Total:</b>	<b>18 102 895</b>

Breakdown of imports from outside the European Union by country:

Figures in EUR

Country	Acquisitions of goods
Bosnia and Herzegovina	1 272
Switzerland	434 539
China	687 199
Hong-Kong	242 423
United States of America	671
Serbia	391 945
<b>Total</b>	<b>1 758 049</b>

Figures in EUR

Country	Services used
Japan	31 687
United States of America	11 250
<b>Total:</b>	<b>42 937</b>

6.

### Employees during the year

Average headcount: 440 persons

Of which:

Blue-collar employees: 309 persons

White-collar employees: 131 persons

### 7. Personnel expenses and payroll-related contributions

Total wages and salaries increased by 1.9% compared to 2024. Despite a decrease in the average statistical headcount of employees, the increase was driven by the salary increases implemented in 2025.

Breakdown of wages between white-collar and blue-collar employees (2024)

Figures in EUR

Description	Headcount	Average gross wages
White-collar workers	119	22 777
Blue-collar workers	345	18 681
<b>Total</b>	<b>464</b>	<b>19 732</b>

Breakdown of wages between white-collar and blue-collar employees (2025)

Figures in EUR

Description	Headcount	Gross wages	Average gross wages
White-collar workers	131	3 024 206	23 086
Blue-collar workers	309	6 305 566	20 406
<b>Total</b>	<b>440</b>	<b>9 329 773</b>	<b>21 204</b>

Presentation of headcount and remuneration of employees in the current year

Figures in EUR

Description	Headcount	Payroll costs	Other payments to personnel	Payroll taxes and contributions
White-collar workers	131	3 024 206	171 881	445 907
Blue-collar workers	309	6 305 566	575 772	700 342
<b>Total</b>	<b>440</b>	<b>9 329 773</b>	<b>747 653</b>	<b>1 146 249</b>

**8. Results of derivative transactions concluded during the current year and their impact on cash flow**

Trade date	EUR sold	HUF purchased	Settlement date	Exchange rate	Currency pair	Cash flow impact (EUR)	Result of transaction
2024.11.04	-500 000.00	207 875 000	2025.01.03	415.75	HUF/EUR	1 133.05	gain
2024.11.04	-500 000.00	207 875 000	2025.02.03	415.75	HUF/EUR	7 879.31	gain
2024.11.04	-500 000.00	207 875 000	2025.03.03	415.75	HUF/EUR	17 230.65	gain
2024.11.04	-500 000.00	207 875 000	2025.04.03	415.75	HUF/EUR	18 883.23	gain
2024.11.04	-500 000.00	207 875 000	2025.05.05	415.75	HUF/EUR	14 147.56	gain
2024.11.04	-500 000.00	207 875 000	2025.06.03	415.75	HUF/EUR	15 486.29	gain
2024.11.04	-500 000.00	207 875 000	2025.07.03	415.75	HUF/EUR	19 908.46	gain
2024.11.04	-500 000.00	207 875 000	2025.08.04	415.75	HUF/EUR	22 194.03	gain
2024.11.04	-500 000.00	207 875 000	2025.09.03	415.75	HUF/EUR	27 146.62	gain
2024.11.04	-500 000.00	207 875 000	2025.10.06	415.75	HUF/EUR	30 455.75	gain
2024.11.04	-500 000.00	207 875 000	2025.11.03	415.75	HUF/EUR	35 249.89	gain
2024.11.04	-500 000.00	207 875 000	2025.12.03	415.75	HUF/EUR	46 105.35	gain
<b>Impact recognised in the financial year (EUR):</b>						<b>255 820.19</b>	<b>gain</b>

As at the balance sheet date, the Company has no open derivative transactions outstanding.

## 9. Corporate income tax base adjusting items

The corporate income tax base adjusting items for 2025 are as follows (the exchange rate applied for the conversion of EUR amounts into HUF shown in the table below is 385.40; MNB rate as at 31 December 2025):

Tax base increasing item: EUR 8 374 449 EUR (kHUF 3 227 513)

Tax base decreasing item: EUR 8 342 563 (kHUF 3 215 224)

Details are presented in the table below:

Description	Increasing EUR	Increasing kHUF	Decreasing EUR	Decreasing kHUF	Total EUR	Total kHUF
<b>Profit and loss before tax</b>					<b>706 315</b>	<b>272 214</b>
Depreciation per Accounting Act / Tax Act	7 719 492	2 975 092	7 296 718	2 812 155	0	0
Due to carried-forward tax losses	0	0	738 199	284 502	0	0
Tax audit, other	0	0	0	0	0	0
Final penalties, late payment interests, surcharges	0	0	0	0	0	0
Impairment of trade receivables	170 689	65 784	80 129	30 882	0	0
Provision made / released	254 291	98 004	227 517	87 685	0	0
Other increasing / decreasing items:	229 977	88 633				
<b>Total</b>	<b>8 374 449</b>	<b>3 227 513</b>	<b>8 342 563</b>	<b>3 215 224</b>	<b>738 201</b>	<b>284 503</b>
<b>Tax allowance</b>					0	0
Corporate income tax payable for 2025					66 437	25 605
Corporate income tax decrease due to prior-year corrections					74	29
<b>Corporate income tax payable for 2025</b>					<b>66 363</b>	<b>25 577</b>
<b>Profit after tax</b>					<b>639 952</b>	<b>246 638</b>

## 10. Dividend payment

The Company does not expect to pay dividends for the financial year. Based on the recommendation of the Supervisory Board, the profit after tax will be transferred to retained earnings.

## 11. Analysis of the financial position

In addition to the matters described in the previous sections, the Company's financial position is characterised by the following indicators:

Figures in EUR

No.	Description	Calculation basis	Data 2024	Data 2025	Ratio 2024	Ratio 2025
1.	Change in equity	<u>Equity current year</u>	<u>155 940</u>	<u>795 892</u>	-338.27%	510.38%
		Equity previous year	-46 099	155 940		
2.	Equity ratio	<u>Equity current year</u>	<u>155 940</u>	<u>795 892</u>	0.49%	2.36%
		Balance sheet total	31 656 454	33 763 880		
3.	Non-current assets coverage ratio	<u>Fixed assets</u>	<u>13 512 703</u>	<u>11 187 945</u>	8665.32%	1405.71%
		Equity	155 940	795 892		

## 12. Financial liquidity position

The Company's financial and liquidity position is characterised by the following indicators:

Figures in EUR

No.	Description	Calculation basis	Data 2024	Data 2025	Ratio 2024	Ratio 2025
1.	Liquidity ratio I	<u>Cash and cash equivalents</u> Short-term liabilities	<u>313 280</u> 30 152 951	<u>700 478</u> 30 308 560	1.04%	2.31%
2.	Liquidity ratio II	<u>Cash and cash equivalents + Receivables</u> Short-term liabilities	<u>13 139 555</u> 30 152 951	<u>17 568 025</u> 30 308 560	43.58%	57.96%
3.	Indebtedness ratio	<u>Liabilities</u> Equity	<u>30 152 951</u> 155 940	<u>30 308 560</u> 795 892	19336.25%	3808.12%

## 13. Analysis of profitability

Figures in EUR

No.	Description	Calculation basis	Data 2024	Data 2025	Ratio 2024	Ratio 2025
1.	Operating profit margin	<u>Operating profit</u> Net sales revenue	<u>512 247</u> 50 237 601	<u>454 846</u> 45 237 423	1.02%	1.01%
2.	Profit before tax margin	<u>Profit before tax</u> Net sales revenue	<u>239 088</u> 50 237 601	<u>706 315</u> 45 237 423	0.48%	1.56%
3.	Return on equity before tax	<u>Profit before tax</u> Equity	<u>239 088</u> 155 940	<u>706 315</u> 795 892	153.32%	88.75%
4.	Return on equity after tax	<u>Profit after tax</u> Equity	<u>202 040</u> 155 940	<u>639 952</u> 795 892	129.56%	80.41%

## 14. Environmental protection

Tangible assets directly serving environmental protection:

Figures in EUR

Description	GROSS CARRYING AMOUNT					ACCUMULATED DEPRECIATION					Closing net balance
	Opening balance	Increase	Disposal	Reclassify	Closing balance	Opening balance	Depreciation recognized in the year	Disposals in the year	Reclass.	Closing balance	
Solarsystem 100kWp	96 365	0	0	0	96 365	30 137	13 974	0	0	44 111	52 254
<b>Total:</b>	<b>96 365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96 365</b>	<b>30 137</b>	<b>13 974</b>	<b>0</b>	<b>0</b>	<b>44 111</b>	<b>52 254</b>

In 2025, no environmental protection-related investments were made, and the Company did not receive any environmental subsidies.

Of the environmental objectives set, targets related to water and gas consumption and reduction were achieved; however, further improvement is required in reducing the volume of waste generated.

Electricity consumption increased due to the start-up of a new production unit, resulting in an increase compared to the base year (2024).

Hazardous substances and their handling:

Opening inventory: none

Closing inventory: none

Environmental protection is a key priority for the Company and is embedded in its strategic objectives. Selective waste collection has shown continuous improvement year on year. Through ongoing training programmes and the availability of appropriate resources, environmentally conscious behaviour is becoming increasingly ingrained across the workforce.

All hazardous waste generated by the Company is classified as Hazard Class II. Such waste is transferred to licensed waste management service providers in compliance with statutory requirements. In 2025, waste disposal and treatment services were provided by Envirotrade Kft.

Hazardous waste generated in 2025:

Description	EWC code	Hazard class		
		Hazard class I	Hazard class II	Hazard class III
Mineral-based engine, gear and lubricating oils not containing chlorine compounds	130205		6512 L	
Other organic solvents, washing liquids and mother liquors	070204		5805 L	
Fluorescent tubes and other mercury-containing waste	200121		7 kg	
Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths and protective clothing	150202		2584 kg	

contaminated with hazardous substances				
Packaging waste made of metal containing hazardous solid porous matrix (e.g. asbestos), including empty aerosol containers	150111		480 kg	
<b>Description</b>	<b>EWC code</b>	<b>Hazard class</b>	<b>Description</b>	<b>EWC code</b>
		Hazard class I	Hazard class II	Hazard class III
Packaging waste containing residues of hazardous substances or contaminated with hazardous substances	150110		294 kg	
Waste mixture from sand traps and oil-water separators (generated occasionally every 2–3 years; collected and treated by Greenpro Környezetvédelmi Kft.)	130508		5860 kg	
Lead-acid batteries	160601		60 kg	

## 15. Events after the balance sheet date

Management has identified and assessed the potential impact of the war in Ukraine occurring after the balance sheet date on the Company's financial position, assets and liabilities, and its future ability to continue as a going concern, taking into account the related governmental and other measures adopted in connection therewith.

Based on the assessment and evaluation as described above, the identified impacts do not have a significant or materially adverse effect on the Company's short-term financial and liquidity position (covering the 12-month period following the balance sheet date), on the measurement of assets recognised in the balance sheet, or on the Company's business operations within this period, that would materially affect or cast significant doubt on the Company's ability to continue as a going concern.

During the period under review, no income, costs or expenses of an exceptional amount or nature were incurred.

## 16. Off-balance-sheet items

Each of the members has established a first-ranking mortgage, as well as a prohibition on alienation and encumbrance, in favour of NORDIC TRUSTEE & AGENCY AB (PUBL) (registered office: Box 7329, postal code 103 90 Stockholm, registered in the Swedish Companies Register under number 556882-1879), acting as pledgee and beneficiary of the prohibition on alienation and encumbrance, up to a maximum amount of EUR 28,000,000.

The members hereby grant their prior consent that, in the event of the occurrence of an Enforcement Event (as defined in the security agreements), NORDIC TRUSTEE & AGENCY AB (PUBL) or any third party designated by it, or any purchaser in the course of enforcement proceedings, may acquire the members' ownership interests.

No advances were granted to executive officers, members of the management body or the Supervisory Board; no guarantees were provided on their behalf, and no pension payment obligations arose in respect of them.

## Movements in tangible assets as at 31 December 2025

Figures in EUR

Description	GROSS CARRYING VALUE					ACCUMULATED DEPRECIATION					Closing net value
	Opening balance	Increases	Disposals	Reclassification	Closing balance	Opening balance	Depreciation recognized in the year	Disposals in the year	Reclassification	Closing balance	
Capitalised foundation/restructuring	0	0	0	0	0	0	0	0	0	0	
Capitalised research and development	0	0	0	0	0	0	0	0	0	0	0
<b>Concessions, licenses and similar rights</b>	<b>47 318</b>	<b>0</b>	<b>2 477</b>	<b>0</b>	<b>44 841</b>	<b>-45 327</b>	<b>-1 128</b>	<b>2 477</b>	<b>0</b>	<b>-43 978</b>	<b>863</b>
Goodwill	0	0	0	0	0	0	0	0	0	0	0
<b>Trademarks, patents and similar assets</b>	<b>423 958</b>	<b>0</b>	<b>116 553</b>	<b>0</b>	<b>307 405</b>	<b>-405 657</b>	<b>-10 398</b>	<b>116 552</b>	<b>0</b>	<b>-299 503</b>	<b>7 902</b>
Advance payments for intangible assets	0	0	0	0	0	0	0	0	0	0	0
<b>INTANGIBLE ASSETS</b>	<b>471 276</b>	<b>0</b>	<b>119 030</b>	<b>0</b>	<b>352 246</b>	<b>-450 984</b>	<b>-11 526</b>	<b>119 029</b>	<b>0</b>	<b>-343 481</b>	<b>8 765</b>
Land and land development	665 740	0	665 740	0	0	0	0	0	0	0	0
Buildings	6 438 628	280 172	5 890 025	-828 775	0	-1 267 129	-200 528	1 264 256	203 401	0	0
Other structures	256 481	0	252 691	-3 790	0	-105 759	-7 510	111 367	1 902	0	0
Intangible assets related to property	9 870	0	9 870	0	0	-8 791	-360	9 151	0	0	0
<b>Real estate and related intangible rights</b>	<b>7 370 719</b>	<b>280 172</b>	<b>6 818 326</b>	<b>-832 565</b>	<b>0</b>	<b>-1 381 679</b>	<b>-208 398</b>	<b>1 384 774</b>	<b>205 303</b>	<b>0</b>	<b>0</b>
Machinery and equipment – production	14 858 557	3 059 674	925 583	113 140	17 105 788	-10 309 869	-1 160 789	841 517	-25 188	-10 654 329	6 451 459
Tools and tooling equipment	3 382 462	197 881	150 539	5 342	3 435 146	-1 954 854	-297 387	150 539	-1 189	-2 102 891	1 332 255
Production vehicles	53 508	0	36 192	0	17 316	-53 508	0	36 192	0	-17 316	0
<b>Technical equipment, machinery and vehicles</b>	<b>18 294 527</b>	<b>3 257 555</b>	<b>1 112 314</b>	<b>118 482</b>	<b>20 558 250</b>	<b>-12 318 231</b>	<b>-1 458 176</b>	<b>1 028 248</b>	<b>-26 377</b>	<b>-12 774 536</b>	<b>7 783 714</b>
Production equipment and machinery	0	0	0	0	0	0	0	0	0	0	0
Other vehicles	0	0	0	0	0	0	0	0	0	0	0
Office and administrative equipment	1 335 221	212 119	15 388	712 901	2 244 853	-925 977	-129 399	14 776	-178 677	-1 219 277	1 025 576
Hardware	67 838	0	5 963	1 182	63 057	-67 663	-181	5 964	-249	-62 129	928
Low-value assets	333 253	0	14 961	0	318 292	-333 253	0	14 961	0	-318 292	0
<b>Other equipment, fixtures and vehicles</b>	<b>1 736 312</b>	<b>212 119</b>	<b>36 312</b>	<b>714 083</b>	<b>2 626 202</b>	<b>-1 326 893</b>	<b>-129 580</b>	<b>35 701</b>	<b>-178 926</b>	<b>-1 599 698</b>	<b>1 026 504</b>
Breeding livestock	0	0	0	0	0	0	0	0	0	0	0
<b>Capital investments and refurbishments</b>	<b>492 677</b>	<b>3 523 105</b>	<b>3 749 846</b>	<b>0</b>	<b>265 936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265 936</b>
<b>Prepayments for capital expenditures</b>	<b>624 979</b>	<b>200 000</b>	<b>602 429</b>	<b>0</b>	<b>222 550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222 550</b>

TANGIBLE ASSETS	28 519 214	7 472 951	12 319 227	0	23 672 938
TANGIBLE AND INTANGIBLE ASSETS	28 990 490	7 472 951	12 438 257	0	24 025 184

-15 026 803	-1 796 154	2 448 723	0	-14 374 234	9 298 704
-15 477 787	-1 807 680	2 567 752	0	-14 717 715	9 307 469

## Annex 2

### **Related companies:**

- 1/ BOS Administration Hungary Kft.  
H-9173 Györladamér Wilhelm Baumeister u. 1  
Hungary
  
- 2/ BOS GmbH & Co. KG  
D-73760 Ostfildern, Ernst-Heinkel Str. 2.  
Germany
  
- 3/ BOS Automotive Products Magyarország Gyártó Bt.  
H-9245 Mosonszolnok Szabadság u 33.  
Hungary
  
- 4/ BOS Automotive Japan Co., Ltd.  
Chuo-ku, Tokyo, 1-9-13 Nihonbashi-Honcho  
Japan
  
- 5/ BOS Automotive Products Romania S.C.S.  
Zona Libera Arad-Curtici Platforma Aeroport Arad, Calea Bodroglui  
Romania
  
- 6/ BOS Automotive Systems Taicang Co. Ltd  
No. 169, North Renmin Road, Taicang Economic Development Area  
China
  
- 7/ BOS Automotive Products Polska Sp.z.o.o.  
43-100 Tychy, Ul. Cielmicka 61.  
Poland
  
- 8/ BOS Plastics Systems Trusetal GmbH  
98596 Trusetal, im Beierstal 8.  
Germany

- 9/ BOS Automotive Products CZ s.r.o  
431 51 Klasterec nad Ohri, U Porcelanky 786  
Czech Republic
- 10/ BOS Automotive Products Irapuato S. A.DE C. V.  
36810 Irapuato, Calle San Lorenzo No. 627  
Mexico
- 11/ BOS Automotive Products Asia Ltd.  
9, Nonhyeon-ro 76-gil Gangnam-gu, Seoul/South Korea, 135-921  
South-Korea
- 12/ BOS Plastics Systems GmbH  
73773 Aichwald, Buchenteich 3.  
Germany  
On 11 September 2015, the Company was merged into BOS GmbH & Co. KG  
(with retroactive effect from 1 January 2015)
- 13/ BOS Automotive Products Inc. / Sales & Engineering Office  
MI 48309 Rochester Hills, Waterview Drive 2956.  
USA
- 14/ BOS GmbH & Co. KG. /Sales & Engineering Center Langenfeld  
40764 Langenfeld, Kronprinzstrasse 50.  
Germany
- 15/ Atera GmbH  
88299 Leutkirch im Allgäu, Im Herrach 1.  
Germany
- 16/ Eco Parts Co. Ltd.  
KH 12407 Phnom Penh National Road 3.  
Cambodia
- 17/ BOS Innovation and Technology Center Sp. z.o.o  
40203 Katowice, Al. Rozdzienskiego  
Poland

## Annex 3

### Cash flow statement

BOS Plastics Systems Hungary Bt.

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 DECEMBER 31 2025

(all amounts in EUR)

	2024	2025
<b>I. Operating cash flows</b>	<b>1 834 533</b>	<b>37 400</b>
1a. Pre-tax profit and loss +/-	239 088	706 315
of which: operating subsidies received and financially settled,	0	0
1b. Adjustments to pre-tax profit (or loss) +/-	0	0
1. Adjusted profit (or loss) before tax (1a + 1b) +/-	239 088	706 315
2. Depreciation and amortization +/-	1 430 082	1 807 680
3. Impairment loss and reversal +/-	248 386	-435 581
4. Difference between provisions made and utilized +/-	251 089	26 775
5. Fixed assets sold +/-	341 770	166 422
6. Changes in accounts payable +/-	715 057	136 869
7. Change in other short-term liabilities +/-	14 462	19 598
8. Changes in accrued expenses and deferred income +/-	-266 807	1 285 090
9. Changes in trade receivables +/-	-3 022 976	-3 501 297
10. Changes in current assets (without trade receivables and liquid assets +/-	880 982	-59 813
11. Changes in prepaid expenses and accrued income +/-	1 040 448	-48 295
12. Taxes paid (on profit) –	-37 048	-66 363
13. Dividends and profit-sharing paid –	0	0
<b>II. Investing cash flows</b>	<b>-3 400 293</b>	<b>350 656</b>
14. Acquisition of non-current assets –	-3 406 200	-3 090 976
15. Disposal of non-current assets +	5 907	5 322 108
16. Repayment, termination and redemption of long-term loans granted and bank deposits placed +	0	0
17. Long-term loans granted and bank deposits placed –	0	-1 880 476
18. Dividends and profit shares received +	0	0
<b>III. Financing cash flows</b>	<b>-3 791</b>	<b>-858</b>
19. Income from share issuance and capital increase +	0	0
20. Proceeds from bonds and debt securities issued +	0	0
21. Loans and borrowings +	0	0

22. Non-repayable funds received +	0	0
23. Cancellation of shares and capital reduction –	0	0
24. Bonds and debt securities repaid –	0	0
25. Repayment of loan and borrowings –	0	0
26. Non-repayable funds transferred –	-3 791	-858
<b>IV. Changes in cash and cash equivalents (I+II+III) +/-</b>	<b>-1 569 551</b>	<b>387 198</b>
27. Revaluation of cash and cash equivalents held in foreign currency +/-		
<b>V. Changes in cash and cash equivalents in the balance sheet (lines IV+27) +/-</b>	<b>-1 569 551</b>	<b>387 198</b>