



Interim Management Report

*on the results of the
Zwack Unicum Plc.*

in the first three quarters of the 2023–2024 business year

The Board of Directors of the Zwack Unicum Plc. has approved the Management's report about the results of the Company in the first three quarters of the 2023–2024 business year.

The data have not been audited.

1. Analysis of the Management Report

Total gross sales of the Company were HUF 31 589 million – a year-on-year increase of HUF 1038 million (3.4%). Net sales (sales revenues excluding excise tax and public health product tax [NETA]) were HUF 19 091 million, a year-on-year increase of 5.4% (HUF 984 million). In this report on the 2023–24 business year the revenues derived from marketing expenditure reimbursement paid by brand owners are posted in the sales revenue in contrast to the earlier practice of posting them under the heading of Other operating income. The relevant data have been transferred also in the revenue figure of the previous corresponding period in order to ensure comparability.

Net domestic sales of products had an increase of HUF 940 million (6.1%) over the first three quarters versus the previous business year. Net sales of own-produced goods in the domestic market increased by HUF 898 million (8.0%) (HUF 12 112 million instead of HUF 11 214 million). Broken down in more detail, sales of premium products increased by 7.6% and sales of quality products increased by 9.3% versus the corresponding period of the previous business year. Within the premium category the sale of Unicum went up while that of Fűtűlős decreased. All other brands put together more or less levelled off. In the quality segment each of the brands sold in a considerable volume did better than in the corresponding period a year before. Kalinka was ahead of the other brands in total sales value, while Black Velvet, Trois Tours and Óbester increased their respective year-on-year sales value by more than 20%.

Data sheet heading (general)

Company name :	Zwack Unicum Plc.	Telephone	456-5218
Company address:	1095 Bp. Soroksári út 26	Telefax	216-4981
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Period	2023-24. business year, I-III. quarters (01.04.2023-31.12.2023)	Investor Relations	Balázs Szűcs

Net sales of traded products had a year-on-year increase of 1.0%. Broken down in more detail, the revenues of the Diageo portfolio dropped slightly, by 0.6%, while those of other traded products grew by 13.6%. In the latter category, the sale of wines increased below the average, while that of mineral waters and champagnes increased well above the average.

The decrease in the Company's domestic sales in terms of the volume is due to a marked country-wide decline in consumption caused by high inflation – which has had a tangible impact on the profitability of this Company. Although sales figure in value rose during the first three quarters of the business year, the volume sold dropped by 2.5%. As far as the entire period under review is concerned, the decrease could be seen especially in the wholesale channel. By contrast however, in the third quarter of the business year, our sales in the retail channel decreased (by 2.5%) but they went up in the wholesale channel – due in part to the extended purchasing of wholesalers before our next year's price increase.

According to the April–December 2023 market research data for the retail turnover, the Hungarian country-wide taxed spirits market decreased by 4.5% in volume but grew by 6.1% in value. In the same period, the Company's retail sales more or less levelled off, and in gross value increased by 3.3%.

The export of products fetched HUF 1747 million, a year-on-year decrease of 8.7% (HUF 167 million). Among our major export markets, our sales to Italy levelled off yet they decreased by 24% to Germany and decreased by 3% to Romania. Seventy percent of the decrease in the value of exports was due to the fact that numerous smaller business partners that buy our products only at random intervals have not bought anything from us this business year so far. The duty-free segment increased significantly in the third quarter by 46.5%. Thus, reversing the tendency of the first half of the business year, it had an accumulated 12% sales increase in the first three quarters of the business year.

The revenue from services was HUF 981 million – a year-on-year increase of 27.5% (HUF 211 million). Within the revenue from services the biggest category that grew were revenues derived from marketing expenditure reimbursement paid by brand owners – which, since the rearrangement of certain accounting categories in our latest Report, have been posted under the heading of Sales revenue instead of Other operating income. The Zwack Unicum Heritage Visitors' Centre (called the House of Unicum) had a record number of visitors and so revenues from ticket sales there went up by more than 40%.

Material-type expenses increased by HUF 480 million (6.7%) while the net sales went up by 5.4%. That is why the gross margin ratio was by 0.4 percentage points lower than a year before (59.9% instead of 60.3%). The rise in the per unit price of materials was caused by an earlier increase in the procurement prices of raw materials.

The employee benefit expenditure rose by HUF 361 million (13.3%). At the beginning of the business year, wages and salaries were raised on average by 15.4%. The Annual General Meeting held on 28 June 2023 had decided that the dividend per share would be HUF 1 700 – by HUF 200 higher than in the previous business year. Under the IFRS, the dividend payable

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after liquidation preference shares, and any change in related liabilities, have to be posted as a personnel type of cost. Consequently, the dividend that was higher than in the previous year increased the employee benefit expenditure by HUF 7 million and the change in related liabilities raised the employee benefit expenditure by HUF 73 million. The other personnel expenditure figure was moderately increased by some cost increases (for example, higher conference prices, training course fees and travel allowance) and the related tax expenditure. A lower sum has been set aside for the long-service award, which is meant to encourage long-term loyalty to this Company. During the first three quarters of the business year the Company did not grant any unscheduled payment to the staff. By contrast, in the same period of the previous business year - based on the drastically increased energy prices - the Company paid the staff an allowance for overheads in the total value of HUF 26 million.

The cumulative figure of depreciation increased by HUF 7 million (1.5%). Broken down in more detail, the depreciation of property, plant and equipment increased by HUF 11 million – which was mainly justified by the new geothermal facility in Dunaharaszti, the facility having been inaugurated in February 2023, while the immediate depreciation of pallets showed a year-on-year decrease.

The other operating expenses had a year-on-year increase of HUF 714 million (20.8%). Higher expenditure on marketing activities accounted for a considerable part of that increase (HUF 480 million). The Company spent a sizeable part of that sum in the Italian market, where a four-week media campaign (worth the equivalent of nearly HUF 200 million) promoted the sale of Unicum. The Extended Producer Responsibility (EPR) fee, which was introduced in Hungary on 1 July 2023, added HUF 344 million to this Company's expenses during the past half a year. Furthermore, there was a considerable year-on-year increase – in the value of HUF 34 million – in expenditure on corporate security, property insurance and experts' fees. However, in the three quarters of the business year, there was a HUF 103 million year-on-year decrease in exchange-rate loss. The Company managed its inventory efficiently: even though warehousing prices rose steeply, its expenditure on warehousing shrank by HUF 13 million. As the volume of products sold decreased, the Company's spending on transport dropped, and expenditure on maintenance also decreased. Their combined value in the past three quarters was HUF 28 million. Overall in the rest of the operating expenses that are not specified above there were no noteworthy changes.

The other operating income decreased by HUF 8 million (-10.4%). The Company sold fewer motorcars from its fleet than in latest corresponding period.

The profit from operations was HUF 3795 million – lower than that a year before by HUF 586 million (13.4%).

During the period under review the Company gained a net financial income of HUF 108 million. Our funds kept in fixed bank deposits yielded an interest income of HUF 150 million. In order to limit the risks of exchange rate fluctuations, the Company kept on its bank account a major quantity of euros – which were mostly derived from futures contracts. As a consequence, when

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it came to fulfil its liabilities in local currency (forints) in recent months, the Company had to use an overdraft facility. That is why, during the first three quarters, the Company had to pay HUF 42 million in interest.

Taxes levied on the Company's profits showed a year-on-year decrease of HUF 22 million (3.1%). The corporation tax this Company had to pay was by HUF 60 million (15.6%) lower. The local business tax and the innovation contribution went up by HUF 32 million (9.7%). The deferred tax expenditure showed a year-on-year increase of HUF 6 million.

All in all, the Company's profit after taxation was HUF 3207 million. Though it was lower than that a year before by HUF 630 million (16.4%), it exceeded the Company's plan targets. The EPR (Extended Producer Responsibility) fee, which was introduced in Hungary on 1 July 2023, is tangibly increasing this Company's expenses (just as for the rest of the corporate sector in Hungary). On the plus side, the Company's expenses are lower than expected because the forint-euro exchange rate is more favourable than predicted and there have been favourable tendencies in the procurement prices of raw materials. As the sales figures were higher than planned, the most decisive quarter of the entire business year managed to somewhat outdo the plan. The way we see it now, although the Company's profit of this business year will be much lower than that of the previous one, the results are to be markedly better than forecasted earlier.

Looking at other lines of the balance sheet, the inventories decreased by HUF 870 million (23.1%). During the past half year the Company regarded it a priority to optimize the inventory levels of the own-produced finished goods and their raw materials. Another favourable factor was that the lead time of obtaining the products of the Diageo portfolio markedly shortened. Consequently, the Company could considerably reduce the value of purchased finished goods.

Trade and other receivables increased by HUF 1121 million (15.1%), mainly because domestic sales in December were much higher than in the corresponding period of the previous business year.

There were no further noteworthy changes in the lines of the balance sheet.

The Zwack Unicum Plc. spent HUF 402 million on fixed assets in the first three quarters of the business year. Investments related to maintaining the Company's fleet of motorcars accounted for a considerable part of that sum with the rest having been spent on projects related to improvements in the efficiency of operation and promotion of the Company's manufacturing and marketing efforts.

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2. Business Environment of the Company

Zwack Unicum Plc. is the biggest player in Hungary's spirits market. As the Hungarian domestic market accounts for nearly 90% of the Company's revenues from selling products, the domestic demand plays a decisive influence on the Company's results. The consumption of premium alcoholic drinks had grown in Hungary in the past few years, but that tendency drastically changed due to the pandemic in 2020. The post-pandemic bounceback and growth in consumption were radically reversed by steep inflation – which reduced the average household purchasing power – the rising shelf prices and higher taxes. As a result consumption fell sharply. In recent months we see a slowing recession tendency.

3. Objectives and Strategy of the Company

The Company's primary activity is producing and selling branded premium and quality alcoholic drinks. The principal aim of Zwack Unicum Plc. is to maintain its market leading role in spirits in Hungary. Furthermore, we aim to strengthen the export markets.

In Hungary the Company is the official distributor of several international brands like the Diageo portfolio. Thus, in addition to the self-manufactured premium brands of outstanding importance in the Hungarian market (Unicum, Fűtűlős, Vilmos, St. Hubertus, Kalumba and Kalinka), Zwack Unicum Plc.'s portfolio is enriched by world brands such as Johnnie Walker, Baileys, Captain Morgan and Tanqueray. With such a portfolio our Company offers an impressively rich assortment of branded products for consumers.

Product innovation and successful product launch are crucial means of keeping and strengthening the market leader position. Regarding exports, we intend to increase their share in sales revenue of products from an actual 11% to 15% in the next three years. Our core export markets are Italy, Germany and Romania.

As from autumn 2019 the Company has been exclusively using green electricity. During the 2022–23 business year the Company completed heat pump and solar panel projects in Dunaharaszti. Recently we started to utilize of geothermic energy, and further steps are planned towards promoting the circular economy. Further environment protection projects are underway and being evaluated and planned (Kecskemét and Soroksári plant). To see our Sustainability Report 2022/23, please visit our website.

(<https://zwackunicum.hu/en/cegunk/fenntarthatosag-napjainkban/>)

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4. Main Resources and Risks of the Company's Activities

▪ Material Resources

• Production and Plant

The Company has three production plants. Unicum production and part of early maturation are done in the Unicum plant in Soroksári út, Budapest. The Dunaharaszti plant takes care of additional maturation and bottling of Unicum, and also the bottling of the majority of the other products produced by the Company. The fruit palinka and gin distillery operates in Kecskemét, and this is where the small series products are bottled.

The Company intends to maintain those three production plants in the long run. The output capacities of the plants concerned are appropriate for bulk production and bottling. As for planned capital expenditure in forthcoming years, energy-efficiency investments are prioritized.

▪ Financial Position

The Company's financial position is stable and it always fulfils its financial obligations on time. Financial transactions were made by UniCredit, Erste and K&H Bank from among the largest commercial banks.

▪ Human Resources

Average statistical headcount of the Company in the first three quarters of the business year was 257 (it was 259 during the last business year).

The Company's Chief Executive Officer, Mr Frank Odzuck, is about to retiring from his current post in summer 2025 after having spent more than twenty successful years in that position. The Company's responsible staff, the Board of Directors – acting with the participation of Mr Odzuck – have started making preparations for arranging his succession.

In the Hungarian spirits market the Zwack Unicum Plc. has the biggest human resources for sales and marketing. Indeed, the related competitive edge in distribution and innovation are among the Company's most important strengths.

▪ Risk factors

In Hungary, as well as in the rest of the world, the post-pandemic economic rebound has created an environment of high inflation. Other negative factors include a weak local currency, the war in Ukraine, and sanctions against Russia. Those factors have a strong impact on the purchase price of raw materials and, thereby, on the retail price of our products. Furthermore, reductions

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in the purchasing power of households in Hungary have made the domestic demand for spirits precarious.

Important risk factor affecting our Company are the possible changes of the regulatory environment that may have a negative effect on domestic consumption and consequent sales volume decrease.

Company activities are exposed to various financial risks: market risks, credit risks and liquidity risks. Seen the high volatility and uncertainty of the current financial market, the Company seeks keeping the possible negative implications affecting Company finances at the minimum.

Regarding its market risks, to reduce the foreign exchange risks arising from the export and import activities and from the Euro deposits, the Finance Department monitors, in line with the hedging policy, the foreign exchange liabilities, and keeps the relevant amounts of forex on its bank accounts. Occasionally the Company can enter into derivative transactions to reduce said risks. Having said that, if the exchange rate changes during the business year, that can have a major impact on the Company's comprehensive income and the Shareholders' equity.

The environment of high inflation has generated a considerable rise in the prices of raw materials and packaging materials, which for the Company involves market risks.

The Company has no significant credit risks, nor related to accounts receivables, due to the diversity of its customers. Also, a significant portion of the accounts receivable is insured by financial institution up to 95% of single liabilities. The Company applies no other credit rating methods since this credit guarantee method is deemed to be effective enough to manage credit risks.

Most of the Company's cash and cash equivalents, and fixed deposits, are presently denominated in euros. The counterparty risk is low since Zwack Unicum Plc. placed its funds with reliable financial institutions.

Liquidity management of the Company covers the necessary number of financial tools and also the necessary credit lines. The Management continuously monitors the necessary liquidity provisions based on the expected cash flow.

This management report has been made according to the relevant accounting regulations and the financial statements made on the basis of our best knowledge. It gives a truthful and reliable account of the assets, liabilities, financial standing and profits of Zwack Unicum Plc. This report gives a reliable picture also of Zwack Unicum Plc.'s situation, development and performance.

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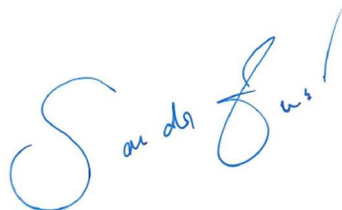
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Additional information:

- There was no change in the ownership structure of the Company.
- During the first three quarters of the 2023–2024 business year there was no change in the organization of the Company.
- The Company does not possess shares of its own, just as before.

6 February 2024

*On behalf of the Board of Directors of the
Zwack Unicum Plc.,*



Sándor Zwack
Chairman



Frank Odzuck
Chief Executive Officer

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Financial Statements

PK3. Statement of financial position (according to IFRS)

data in HUF million

	31.12.2022	31.03.2023	31.12.2023	Change to 31.12.2022	%	Change to 31.03.2023	%
ASSETS							
Non-current assets							
Property, plant and equipment	3 715	3 946	3 784	69	1,9%	-162	-4,1%
Intangible assets	69	75	73	4	5,8%	-2	-2,7%
Employee loans	1	1	1	0	0,0%	0	0,0%
Deferred tax asset	99	99	89	-10	-10,1%	-10	-10,1%
	3 884	4 121	3 947	63	1,6%	-174	-4,2%
Current assets							
Inventories	3 760	4 517	2 890	-870	-23,1%	-1 627	-36,0%
Trade and other receivables	7 416	3 362	8 537	1 121	15,1%	5 175	153,9%
Cash and cash equivalents	3 544	3 433	2 839	-705	-19,9%	-594	-17,3%
	14 720	11 312	14 266	-454	-3,1%	2 954	26,1%
TOTAL ASSETS	18 604	15 433	18 213	-391	-2,1%	2 780	18,0%
Shareholders' equity							
Share capital	2 000	2 000	2 000	0	0,0%	0	0,0%
Share premium	165	165	165	0	0,0%	0	0,0%
Retained earnings	7 484	7 095	6 902	-582	-7,8%	-193	-2,7%
	9 649	9 260	9 067	-582	-6,0%	-193	-2,1%
Liabilities							
Non-current liabilities							
Other liabilities	657	680	671	14	2,1%	-9	-1,3% *
	657	680	671	14	2,1%	-9	-1,3%
Current liabilities							
Trade and other liabilities	8 298	5 480	8 475	177	2,1%	2 995	54,7% *
Short term loans	0	0	0	0		0	
Provisions	0	13	0	0		-13	-100,0%
	8 298	5 493	8 475	177	2,1%	2 982	54,3%
Total liabilities	8 955	6 173	9 146	191	2,1%	2 973	48,2%
TOTAL EQUITY & LIABILITIES	18 604	15 433	18 213	-391	-2,1%	2 780	18,0%

*the base figure changed due to reclassification of deferred income from government grants

In prior period it was presented among current liabilities instead of non-current liabilities.

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PK4. Statement of comprehensive income (according to IFRS)

data in HUF million

	2022-2023.	2023-2024.	Variance	%
	I-III. quarters	I-III. quarters		
Gross Sales	30 551	31 589	1 038	3,4% *
Excise Tax	10 812	12 498	1 686	15,6%
Public Health Product Tax (PHPT)	1 632	0	-1 632	-100,0%
Sales net of taxes	18 107	19 091	984	5,4% *
Material-type expenses	7 182	7 662	480	6,7%
Gross Margin	10 925	11 429	504	4,6% *
	60,3%	59,9%		-0,4% *
Employee benefits expense	2 719	3 080	361	13,3%
Depreciation and amortization	474	481	7	1,5%
Other operating expenses	3 428	4 142	714	20,8%
Operating expenses	6 621	7 703	1 082	16,3%
Other operating income	77	69	-8	-10,4% *
Profit from operations	4 381	3 795	-586	-13,4%
Financial income	174	150	-24	-13,8%
Financial expenses	0	42	42	
Net financial income/loss	174	108	-66	-37,9%
Profit before tax	4 555	3 903	-652	-14,3%
Income tax expense (corporate income, deferred, local business tax and innovation contribution)	718	696	-22	-3,1%
Profit for the year	3 837	3 207	-630	-16,4%

*the base figure changed due to reclassification of marketing expenditure reimbursement

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PK4/2. Statement of comprehensive income, III. quarter (according to IFRS)

data in HUF million

	2022-2023.	2023-2024.	Variance	%
	III. quarter	III. quarter		
Gross Sales	13 306	14 369	1 063	8,0% *
Excise Tax	5 357	5 677	320	6,0%
Public Health Product Tax (PHPT)	1	0	-1	-100,0%
Sales net of taxes	7 948	8 692	744	9,4% *
Material-type expenses	3 534	3 570	36	1,0%
Gross Margin	4 414	5 122	708	16,0% *
	-3,8%	-0,8%		3,0% *
Employee benefits expense	949	1 025	76	8,0%
Depreciation and amortization	180	159	-21	-11,7%
Other operating expenses	1 200	1 611	411	34,3%
Operating expenses	2 329	2 795	466	20,0%
Other operating income	38	-19	-57	-150,0% *
Profit from operations	2 123	2 308	185	8,7%
Financial income	53	18	-35	-66,0%
Financial expenses	0	16	16	
Net financial income/loss	53	2	-51	-96,2%
Profit before tax	2 176	2 310	134	6,2%
Income tax expense (corporate income, deferred, local business tax and innovation contribution)	338	368	30	8,9%
Profit for the quarter	1 838	1 942	104	5,7%

*the base figure changed due to reclassification of marketing expenditure reimbursement

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PK5. Cash flow statement (according to IFRS)

	data in HUF million			
	2022-2023. I-III. quarters	2023-2024. I-III. quarters	Variance	%
Profit before tax	4 555	3 903	-652	-14,3%
Net financial income	(175)	(108)	67	-38,3%
Depreciation and amortization	474	481	7	1,5%
(Gain)/loss on disposal of fixed assets	(77)	(52)	25	-32,5%
Increase\decrease) in trade creditors and other liabilities	2 674	3 039	365	13,6%
(Increase)\decrease) in inventories	(619)	1 628	2 247	-363,0%
(Increase)\decrease) in trade and other receivables	(3 422)	(4 416)	-994	29,0%
(Gain)/loss on unrealized foreign exchange rate difference	12	(3)	-15	-125,0%
Increase\decrease) in other liabilities (provision/dividend)	0	(13)	-13	
Cash generated from operations	3 422	4 459	1 037	30,3%
Interest paid	0	(42)	-42	
Income tax paid	(1 333)	(1 447)	-114	8,6%
Cash flow from operating activities	2 089	2 970	881	42,2%
Purchases of property, plant and equipment	(896)	(402)	494	-55,1%
Purchases of intangible assets	(14)	(18)	-4	28,6%
Sales \ (purchase) of investments	0	0	0	
Dividends received	0	0	0	
Interest received	181	151	-30	-16,6%
Proceeds from sale of property, plant and equipment	117	102	-15	-12,8%
Payment received from the sale of investment in associate	0	0	0	
Cash flow used in investing activities	(612)	(167)	445	-72,7%
Dividends paid	(3 000)	(3 400)	-400	13,3%
Loan acquired	0	0	0	
Payment of loans	0	0	0	
Payment of lease liabilities	0	0	0	
Cash flow used in financing activities	(3 000)	(3 400)	-400	13,3%
Change in cash and cash equivalents	(1 523)	(597)	926	-60,8%
Cash and cash equivalents, beginning of the period	5 079	3 433	-1 646	-32,4%
Exchange gains/(losses) on cash and cash equivalents	(12)	3	15	-1
Cash and cash equivalents, end of the period	3 544	2 839	-705	-19,9%

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PK6. Statement of changes in equity (according to IFRS)

data in HUF million

	Share Capital	Share premium	Retained Earnings	Total
Balance at 1 April 2022	2 000	165	6 647	8 812
Profit for I-III. quarters	-	-	3 837	3 837
Other comprehensive income	-	-	-	0
Total comprehensive income for I-III. quarters	0	0	3 837	3 837
Dividend related to financial year 2021/2022	-	-	(3 000)	(3 000)
Transactions with owners in their capacity as owners	0	0	(3 000)	(3 000)
Balance at 31 December 2022	2 000	165	7 484	9 649
Balance at 1 April 2023	2 000	165	7 095	9 260
Profit for I-III. quarters	-	-	3 207	3 207
Other comprehensive income	-	-	-	0
Total comprehensive income for I-III. quarters	0	0	3 207	3 207
Dividend related to financial year 2022/2023	-	-	(3 400)	(3 400)
Transactions with owners in their capacity as owners	0	0	(3 400)	(3 400)
Balance at 31 December 2023	2 000	165	6 902	9 067

Data sheet heading (general)

Company name : Zwack Unicum Plc.
Company address: 1095 Bp. Soroksári út 26
Business branch Food
Period 2023-24. business year, I-III. quarters
(01.04.2023-31.12.2023)

Telephone 456-5218
Telefax 216-4981
E-mail szucs@zwackunicum.hu
Investor Relations Balázs Szűcs

Data FYI – Group of Products Report

data in HUF million

According to IFRS 8 all activities of the Zwack Unicum Plc. belong to the same segment. To make comparison easier with previous reports and to retain additional data, the Company publishes former product range information in the following reports too.

Traded products	2022-2023.	2023-2024.	Variance	%
	I-III. quarters	I-III. quarters		
Gross Sales	6 118	6 110	-8	-0,1%
Excise Tax	1 690	1 859	169	10,0%
Public Health Product Tax (PHPT)	218	0	-218	-100,0%
Sales net of taxes	4 210	4 251	41	1,0%
Profit from operations	434	402	-32	-7,4%

Own produced products	2022-2023.	2023-2024.	Variance	%
	I-III. quarters	I-III. quarters		
Gross Sales	23 664	24 498	834	3,5%
Excise Tax	9 122	10 639	1 517	16,6%
Public Health Product Tax (PHPT)	1 414	0	-1 414	-100,0%
Sales net of taxes	13 128	13 859	731	5,6%
Profit from operations	3 905	3 316	-589	-15,1%

Services	2022-2023.	2023-2024.	Variance	%
	I-III. quarters	I-III. quarters		
Sales from services	769	981	211	27,5%
Profit from operations (from services)	42	77	35	83,9%

Total	2022-2023.	2023-2024.	Variance	%
	I-III. quarters	I-III. quarters		
Gross Sales	30 551	31 589	1 037	3,4%
Excise Tax	10 812	12 498	1 686	15,6%
Public Health Product Tax (PHPT)	1 632	0	-1 632	-100,0%
Sales net of taxes	18 107	19 091	983	5,4%
Profit from operations	4 381	3 795	-586	-13,4%

*the base figure changed due to reclassification of marketing expenditure reimbursement

Data sheet heading (general)

Company name : Zwack Unicum Plc.
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Data Sheets related to the Financial Statements

PK1. General information on financial data

	Yes	No		
Audited	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Consolidated	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Accounting principles	Hungarian	<input type="checkbox"/>	IFRS	<input checked="" type="checkbox"/>
			Other	<input type="checkbox"/>

PK2. Companies included in consolidation

Name	Registered capital/Equity	Share in ownership (%)	Voting right ¹	Class ²
Non existent				

PK7. Off Balance Sheet significant items ¹

Name	Value (HUF)
Non existent	

Data sheet heading (general)

Company name :	Zwack Unicum Plc.	Telephone	456-5218
Company address:	1095 Bp. Soroksári út 26	Telefax	216-4981
Business branch	Food	E-mail	szucs@zwackunicum.hu
Period	2023-24. business year, I-III. quarters (01.04.2023-31.12.2023)	Investor Relations	Balázs Szűcs

Data sheets related to shares structure and shareholders

RS1. Ownership structure and shareholders' shares

Name of shareholders	Total registered capital					
	Beginning of business year (on 1 April)			End of period		
Ordinary shares	% ²	% ³	pieces	% ²	% ³	pieces
Domestic institutional/company	1.14%	1.15%	23 102	1.13%	1.15%	23 059
Foreign institutional/company	75.77%	77.10%	1 541 966	75.72%	77.05%	1 540 934
Domestic private individual	14.83%	15.09%	301 797	14.54%	14.79%	295 800
Foreign private individual	6.48%	6.59%	131 814	6.81%	6.93%	138 566
Employees, top managers	0.06%	0.07%	1 321	0.08%	0.08%	1 641
T O T A L	98.28%	100.00%	2 000 000	98.28%	100.00%	2 000 000
Redeemable liquidation preference shares						
	% ²	% ³	pieces	% ²	% ³	pieces
Domestic institutional/company						
Foreign institutional/company						
Domestic private individual						
Foreign private individual						
Employees, top managers	1.72%	0.00%	35 000	1.72%	0.00%	35 000
T O T A L	1.72%	0.00%	35 000	1.72%	0.00%	35 000
ALTOGETHER						
	% ²	% ³	pieces	% ²	% ³	pieces
Domestic institutional/company	1.14%	1.15%	23 102	1.13%	1.15%	23 059
Foreign institutional/company	75.77%	77.10%	1 541 966	75.72%	77.05%	1 540 934
Domestic private individual	14.83%	15.09%	301 797	14.54%	14.79%	295 800
Foreign private individual	6.48%	6.59%	131 814	6.81%	6.93%	138 566
Employees, top managers	1.78%	0.07%	36 321	1.80%	0.08%	36 641
T O T A L	100.00%	100.00%	2 035 000	100.00%	100.00%	2 035 000

² Shareholder's share

³ Voting right assuring participation in decision making at the Issuer's General Meeting

The 2 000 000 ordinary shares are listed on the Budapest Stock Exchange (BÉT), and the 35 000 redeemable liquidation preference shares are not listed on BÉT.

RS2. Number of own shares in the business year

	1 April	30 June	30 September	31 December	31 March
At Company level	0	0	0	0	

Data sheet heading (general)

Company name :	Zwack Unicum Plc.	Telephone	456-5218
Company address:	1095 Bp. Soroksári út 26	Telefax	216-4981
Business branch	Food	E-mail	szucs@zwackunicum.hu
Period	2023-24. business year, I-III. quarters (01.04.2023-31.12.2023)	Investor Relations	Balázs Szűcs

RS3/2. List of shareholders with more than 5% share, their standing (at the end of the period) in relation to the total registered capital

Name	Nationality ¹	Activity ²	No of shares	Share (%) ³	Voting right (%) ^{3,4}	Notes ⁵
Peter Zwack & Consorten H.AG.	Foreign	Financial Company	1 000 001	49.14	50.00	Professional
Diageo Holdings Netherlands B.V.	Foreign	Financial Company	520 000	25.55	26.00	Professional

¹ Domestic (B), Foreign (K)

² Custodian (L), Central Budget (Á), Nemzetközi Fejlesztési Intézet (National Development Institution - F), Institutional (I), Financial Company (T) Private (M), Employee, top manager (D)

³ To be rounded to two decimals

⁴ Voting right assuring participation in decision making at the Issuer's General Meeting

⁵ E.g.: professional investor, financial investor, etc.

TSZ2/1. Number of full time employees

	End of base period	Beginning of business year	End of reported period
At Company level	247	247	249

TSZ3. (Strategic) top managers and employees affecting the operations of the Issuer

Type	Name	Position	Beginning of appointment	End of appointment	Own ordinary shares (no.)	Own redeemable liquidation preference shares (no.)
FB	Dr. Hubertine Underberg-Ruder	Chairperson	29.06.2006	31.07.2026	-	-
FB	Thomas Mempel		30.06.2021	31.07.2024	-	-
FB	Dr. András Szecskay		30.09.1992	31.07.2026	651	-
FB	Dr. István Salgó		29.06.2006	31.07.2026	-	-
FB	Nándor Szakolczai		27.06.2020	31.07.2026		
FB	Dr. György Geiszl		25.06.2020	31.07.2026		
IT	Sándor Zwack	Chairperson	26.06.2008	31.07.2026	-	-
IT	Wolfgang Spiller		28.06.2012	31.07.2026	-	-
IT	Isabella Veronika Zwack		26.06.2008	31.07.2026	-	-
IT	Frank Odzuck		22.04.2004	31.07.2026	-	16 000
IT	Tibor András Dörnyei		24.04.2002	31.07.2026	-	10 500
IT	Bozidar Bozic		27.06.2020	27.06.2023	-	-
IT	Zoltán Hangodi		29.06.2022	31.07.2025	-	-
IT	Gabriella Harkai-Józsa		28.06.2023	31.07.2026	-	-
SP	Frank Odzuck	General Manager	01.11.2003		-	16 000
SP	Tibor András Dörnyei	Financial Director	01.03.2001		-	10 500
SP	Csaba Belovai	Commercial Director	26.01.2004		-	8 500
SP	Dávid Gábor Kovács	Marketing Director	19.09.2022		-	-
SP	Orsolya Virágh	Human Resources Director	01.08.2018		-	-
SP	László Seprős	Production and Technical Director	01.04.2009		-	-

¹Employee in strategic position (SP), Member of the Board of Directors (IT), Member of the Supervisory Board (FB)