

## RECONCILIATIONS OF APRANGA APB ALTERNATIVE PERFORMANCE MEASURES

(thousand EUR, unless otherwise stated)

### DATA FROM STATEMENTS OF COMPREHENSIVE INCOME

	Q1-Q3 2024	Q1-Q3 2023	2023	2022	2021
<b>A Revenue</b>	<b>209.450</b>	<b>192.574</b>	<b>269.696</b>	<b>242.899</b>	<b>189.745</b>
<b>B Operating profit (loss)</b>	<b>16.271</b>	<b>16.660</b>	<b>21.501</b>	<b>19.869</b>	<b>14.278</b>
<b>C Finance costs</b>	(1.077)	(812)	(1.169)	(1.124)	(1.067)
<b>D Profit (loss) before income tax</b>	<b>15.194</b>	<b>15.848</b>	<b>20.332</b>	<b>18.745</b>	<b>13.211</b>
<b>E Income tax (expense)</b>	(2.644)	(2.811)	(3.559)	(3.110)	(2.315)
<b>F Profit (loss) for the year</b>	<b>12.550</b>	<b>13.037</b>	<b>16.773</b>	<b>15.635</b>	<b>10.896</b>

### DATA FROM STATEMENTS OF FINANCIAL POSITION

	30-09-2024	30-09-2023	31-12-2023	31-12-2022	31-12-2021
Non-current assets	88.842	90.199	87.590	80.627	94.946
<b>G Current assets</b>	<b>72.054</b>	<b>69.992</b>	<b>72.435</b>	<b>67.648</b>	<b>70.809</b>
<b>H - where of Cash and cash equivalents</b>	<b>6.965</b>	<b>7.390</b>	<b>17.665</b>	<b>22.978</b>	<b>29.743</b>
<b>I Assets total</b>	<b>160.896</b>	<b>160.191</b>	<b>160.025</b>	<b>148.275</b>	<b>165.755</b>
<b>J Equity</b>	<b>62.938</b>	<b>59.922</b>	<b>63.658</b>	<b>62.367</b>	<b>74.378</b>
Non-current liabilities	49.238	52.415	50.124	45.791	55.982
<b>K - where of Borrowings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>L Current liabilities</b>	<b>48.720</b>	<b>47.854</b>	<b>46.243</b>	<b>40.117</b>	<b>35.395</b>
<b>M - where of Borrowings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>
<b>Equity and Liabilities total</b>	<b>160.896</b>	<b>160.191</b>	<b>160.025</b>	<b>148.275</b>	<b>165.755</b>

### DATA FROM STATEMENTS OF CASH FLOW

	Q1-Q3 2024	Q1-Q3 2023	2023	2022	2021
<b>N Depreciation and amortization</b>	<b>14.925</b>	<b>14.384</b>	<b>19.427</b>	<b>19.037</b>	<b>19.798</b>
<b>O Purchases of property, plant and equipment and intangible assets</b>	<b>(7.921)</b>	<b>(9.959)</b>	<b>(12.381)</b>	<b>(4.458)</b>	<b>(7.953)</b>
<b>P Proceeds on disposal of property, plant and equipment</b>	<b>831</b>	<b>2.691</b>	<b>2.640</b>	<b>1.763</b>	<b>2.989</b>

### OTHER STATEMENTS DATA

	Q1-Q3 2024	Q1-Q3 2023	2023	2022	2021
<b>Q APB Apranga number of shares</b>	<b>55.291.960</b>	<b>55.291.960</b>	<b>55.291.960</b>	<b>55.291.960</b>	<b>55.291.960</b>
<b>R The share price at the end of reporting period, in EUR</b>	<b>2,82</b>	<b>2,65</b>	<b>2,66</b>	<b>2,16</b>	<b>2,03</b>
<b>S Dividend</b>	<b>nd</b>	<b>nd</b>	<b>13.270</b>	<b>15.482</b>	<b>27.646</b>

### ALTERNATIVE PERFORMANCE MEASURES

	Q1-Q3 2024	Q1-Q3 2023	2023	2022	2021
<b>T EBITDA [D-C+N]</b>	<b>31.196</b>	<b>31.044</b>	<b>40.928</b>	<b>38.906</b>	<b>34.076</b>
EBITDA margin, % [T/A]	14,9%	16,1%	15,2%	16,0%	18,0%
EBIT [B]	16.271	16.660	21.501	19.869	14.278
EBIT margin, % [B/A]	7,8%	8,7%	8,0%	8,2%	7,5%
Net investment [-1*(O+P)]	7.090	7.268	9.741	2.695	4.964
<b>U Net debt [K+M-H]</b>	<b>(6.965)</b>	<b>(7.390)</b>	<b>(17.665)</b>	<b>(22.978)</b>	<b>(29.543)</b>
Net debt to equity, % [U/J]	-11,1%	-12,3%	-27,7%	-36,8%	-39,7%
<b>V Earnings per share (EPS), in EUR [F*1000/Q]</b>	<b>0,23</b>	<b>0,24</b>	<b>0,30</b>	<b>0,28</b>	<b>0,20</b>
Price-to-Earnings ratio (P/E) [R/M]	12	11	9	8	10
Dividend payout ratio, %	nd	nd	79%	99%	254%
Return on equity (ROE), % [F/J]	19,9%	21,8%	26,3%	25,1%	14,6%
Return on assets (ROA), % [F/I]	7,8%	8,1%	10,5%	10,5%	6,6%
Current ratio [G/L]	1,5	1,5	1,6	1,7	2,0