

RECONCILIATIONS OF APRANGA APB ALTERNATIVE PERFORMANCE MEASURES

(thousand EUR, unless otherwise stated)

DATA FROM STATEMENTS OF COMPREHENSIVE INCOME

	Q1 2026	Q1 2025	2025	2024	2023
A Revenue	68.282	62.847	307.185	292.937	269.696
B Operating profit (loss)	1.024	741	21.931	20.954	21.501
C Finance costs	(415)	(390)	(1.798)	(1.520)	(1.169)
D Profit (loss) before income tax	609	351	20.133	19.434	20.332
E Income tax (expense)	(166)	(95)	(3.917)	(3.474)	(3.559)
F Profit (loss) for the year	443	256	16.216	15.960	16.773

DATA FROM STATEMENTS OF FINANCIAL POSITION

	31-03-2026	31-03-2025	31-12-2025	31-12-2024	31-12-2023
Non-current assets	90.503	96.434	93.559	92.375	87.590
G Current assets	76.070	68.279	77.969	72.593	72.435
H - where of Cash and cash equivalents	15.553	10.066	22.321	18.405	17.665
I Assets total	166.573	164.713	171.528	164.968	160.025
J Equity	69.737	66.604	69.294	66.348	63.658
Non-current liabilities	47.299	52.627	50.412	50.825	50.124
K - where of Borrowings	-	-	-	-	-
L Current liabilities	49.537	45.482	51.822	47.795	46.243
M - where of Borrowings	-	-	-	-	-
Equity and Liabilities total	166.573	164.713	171.528	164.968	160.025

DATA FROM STATEMENTS OF CASH FLOW

	Q1 2026	Q1 2025	2025	2024	2023
N Depreciation and amortization	5.327	5.191	21.289	20.503	19.427
O Purchases of property, plant and equipment and intangible assets	(1.135)	(3.779)	(9.793)	(12.038)	(12.381)
P Proceeds on disposal of property, plant and equipment	17	397	1.442	958	2.640

OTHER STATEMENTS DATA

	Q1 2026	Q1 2025	2025	2024	2023
Q APB Apranga number of shares	55.291.960	55.291.960	55.291.960	55.291.960	55.291.960
R The share price at the end of reporting period, in EUR	3,53	3,03	3,44	2,93	2,66
S Dividend	nd	nd	14.929	13.270	13.270

ALTERNATIVE PERFORMANCE MEASURES

	Q1 2026	Q1 2025	2025	2024	2023
T EBITDA [D-C+N]	6.351	5.932	43.220	41.457	40.928
EBITDA margin, % [T/A]	9,3%	9,4%	14,1%	14,2%	15,2%
EBIT [B]	1.024	741	21.931	20.954	21.501
EBIT margin, % [B/A]	1,5%	1,2%	7,1%	7,2%	8,0%
Net investment [-1*(O+P)]	1.118	3.382	8.351	11.080	9.741
U Net debt [K+M-H]	(15.553)	(10.066)	(22.321)	(18.405)	(17.665)
Net debt to equity, % [U/J]	-22,3%	-15,1%	-32,2%	-27,7%	-27,7%
V Earnings per share (EPS), in EUR [F*1000/Q]	0,01	0,00	0,29	0,29	0,30
Price-to-Earnings ratio (P/E) [R/V]	441	654	12	10	9
Dividend payout ratio, %	nd	nd	92%	83%	79%
Return on equity (ROE), % [F/J]*	23,5%	21,9%	23,4%	24,1%	26,3%
Return on assets (ROA), % [F/I]*	9,8%	8,8%	9,5%	9,7%	10,5%
Current ratio [G/L]	1,5	1,5	1,5	1,5	1,6

*The measures have been calculated based on data from the past 12 months.