

RECONCILIATIONS OF APRANGA APB ALTERNATIVE PERFORMANCE MEASURES

(thousand EUR, unless otherwise stated)

DATA FROM STATEMENTS OF COMPREHENSIVE INCOME

	H1 2026	H1 2025	2025	2024	2023
A Revenue	152.072	139.128	307.185	292.937	269.696
B Operating profit (loss)	9.891	8.136	21.931	20.954	21.501
C Finance costs	(858)	(850)	(1.798)	(1.520)	(1.169)
D Profit (loss) before income tax	9.033	7.286	20.133	19.434	20.332
E Income tax (expense)	(1.730)	(1.370)	(3.917)	(3.474)	(3.559)
F Profit (loss) for the year	7.303	5.916	16.216	15.960	16.773

DATA FROM STATEMENTS OF FINANCIAL POSITION

	30-06-2026	30-06-2025	31-12-2025	31-12-2024	31-12-2023
Non-current assets	89.721	95.139	93.559	92.375	87.590
G Current assets	69.603	62.544	77.969	72.593	72.435
H - where of Cash and cash equivalents	12.866	8.816	22.321	18.405	17.665
I Assets total	159.324	157.683	171.528	164.968	160.025
J Equity	61.668	58.994	69.294	66.348	63.658
Non-current liabilities	46.457	51.152	50.412	50.825	50.124
K - where of Borrowings	-	-	-	-	-
L Current liabilities	51.199	47.537	51.822	47.795	46.243
M - where of Borrowings	-	-	-	-	-
Equity and Liabilities total	159.324	157.683	171.528	164.968	160.025

DATA FROM STATEMENTS OF CASH FLOW

	H1 2026	H1 2025	2025	2024	2023
N Depreciation and amortization	10.760	10.496	21.289	20.503	19.427
O Purchases of property, plant and equipment and intangible assets	(2.741)	(5.415)	(9.793)	(12.038)	(12.381)
P Proceeds on disposal of property, plant and equipment	41	695	1.442	958	2.640

OTHER STATEMENTS DATA

	H1 2026	H1 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	3,82	2,85	3,44	2,93	2,66
S Dividend	nd	nd	14.929	13.270	13.270

ALTERNATIVE PERFORMANCE MEASURES

	H1 2026	H1 2025	2025	2024	2023
T EBITDA [D-C+N]	20.651	18.632	43.220	41.457	40.928
EBITDA margin, % [T/A]	13,6%	13,4%	14,1%	14,2%	15,2%
EBIT [B]	9.891	8.136	21.931	20.954	21.501
EBIT margin, % [B/A]	6,5%	5,8%	7,1%	7,2%	8,0%
Net investment [-I*(O+P)]	2.700	4.720	8.351	11.080	9.741
U Net debt [K+M-H]	(12.866)	(8.816)	(22.321)	(18.405)	(17.665)
Net debt to equity, % [U/J]	-20,9%	-14,9%	-32,2%	-27,7%	-27,7%
V Earnings per share (EPS), in EUR [F*1000/Q]	0,13	0,11	0,29	0,29	0,30
Price-to-Earnings ratio (P/E) [R/V]	29	27	12	10	9
Dividend payout ratio, %	nd	nd	92%	83%	79%
Return on equity (ROE), % [F/J]*	28,5%	24,3%	23,4%	24,1%	26,3%
Return on assets (ROA), % [F/I]*	11,0%	9,1%	9,5%	9,7%	10,5%
Current ratio [G/L]	1,4	1,3	1,5	1,5	1,6

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