

## ACA GROUP

**UNAUDITED** CONSOLIDATED BALANCE SHEET AND INCOME STATEMENT PREPARED  
IN FRENCH GAAP FOR THE HALF-YEAR ENDED  
JUNE 30, 2025

### BALANCE SHEET

Stated in €k

Assets	30/06/2025
Intangible assets	10 852
<i>Of which Goodwill</i>	4 267
Property, plant and equipment	566 576
Long-term investments	2 772
<b>Fixed assets</b>	<b>580 199</b>
Inventories	1 904
Trade and other receivables	38 880
Other receivables and adjustment accounts	84 062
Cash and cash equivalents	14 434
<b>Current assets</b>	<b>139 280</b>
<b>Total assets</b>	<b>719 479</b>
Equity and liabilities	30/06/2025
Capital	148
Share premiums	-
Consolidated reserves	71 575
Consolidated earnings	14 381
Investment grants	4 806
<b>Equity</b>	<b>90 910</b>
<b>Other equity</b>	<b>169 913</b>
<b>Provisions</b>	<b>6 856</b>
Loans and various debt	291 904
Trade and other payables	24 472
Other payables and accruals	135 425
<b>Payables</b>	<b>451 801</b>
<b>Total equity and liabilities</b>	<b>719 479</b>

## INCOME STATEMENT

Stated in €k

	30/06/2025
Sales	150 448
Cost of purchasing goods sold	(3 643)
Cost of purchasing raw materials	(378)
Other external consumables	(55 915)
Employee expenses	(26 173)
Taxes and duties	(5 029)
Net depreciations and amortizations	(31 587)
Other operating income and expenditure	(3 921)
<b>Operating profit before provisions for amort. of goodwill</b>	<b>23 801</b>
Provisions for amortisation of goodwill	-
<b>Operating profit after provisions for amort. of goodwill</b>	<b>23 801</b>
<b>Financial profit/loss</b>	<b>(2 455)</b>
<b>Income from integrated companies</b>	<b>21 346</b>
<b>Extraordinary profit</b>	<b>(283)</b>
Income tax	(6 083)
<b>Net income from integrated companies</b>	<b>14 980</b>
Profit/loss from companies consolidated by the equity method	(599)
<b>Consolidated net income</b>	<b>14 381</b>
Profit/loss from non-controlling interests	-
<b>Net profit/loss (Group Share)</b>	<b>14 381</b>
Number of shares before dilution	148 000
Net earnings per share (in euros)	97,17
Diluted net earnings per share (in euros)	97,17
<b>EBITDA</b>	<b>55 389</b>

EBITDA corresponds to «Operating profit before provisions for amort. of goodwill» adjusted for Net depreciations and amortizations».