ACA GROUP

UNAUDITED CONSOLIDATED BALANCE SHEET AND INCOME STATEMENT PREPARED IN FRENCH GAAP FOR THE HALF-YEAR ENDED JUNE 30, 2026

BALANCE SHEET

Stated in €k

Assets	30/06/2026
Intangible assets	8 990
Of which Goodwill	*2 809*
Property, plant and equipment	585 135
Long-term investments	2 999
Fixed assets	**597 124**
Inventories	2 014
Trade and other receivables	51 345
Other receivables and adjustment accounts	78 778
Cash and cash equivalents	20 735
Current assets	**152 873**
Total assets	**749 996**

Equity and liabilities	30/06/2026
Capital	148
Share premiums	-
Consolidated reserves	63 242
Consolidated earnings	14 387
Investment grants	5 298
Equity	**83 075**
Other equity	**184 986**
Provisions	**9 996**
Loans and various debt	311 858
Trade and other payables	29 716
Other payables and accruals	130 366
Payables	**471 940**
Total equity and liabilities	**749 996**

INCOME STATEMENT

Stated in €k

	30/06/2026
Sales	166 713
Cost of purchasing goods sold	(4 976)
Cost of purchasing raw materials	(512)
Other external consumables	(60 437)
Employee expenses	(28 881)
Taxes and duties	(5 648)
Net depreciations and amortizations	(36 845)
Other operating income and expenditure	(5 022)
Operating profit before provisions for amort. of goodwill	**24 393**
Provisions for amortisation of goodwill	-
Operating profit after provisions for amort. of goodwill	**24 393**
Financial profit/loss	**(2 975)**
Income from integrated companies	**21 418**
Extraordinary profit	**(783)**
Income tax	(6 302)
Net income from integrated companies	**14 333**
Profit/loss from companies consolidated by the equity method	54
Consolidated net income	**14 387**
Profit/loss from non-controlling interests	-
Net profit/loss (Group Share)	**14 387**
Number of shares before dilution	148 000
Net earnings per share (in euros)	97,21
Diluted net earnings per share (in euros)	97,21
EBITDA	**61 237**

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