

Combined financial information of the new group for illustrative purposes

Below presented illustrative combined financial information are based on audited group financial statements December 31, 2019 of Neo Industrial and Reka Rubber. Reka Rubber Ltd reports its financial information according to FAS (Finnish Accounting Standard) and therefore the FAS figures of Reka Rubber has been adjusted to correspond IFRS (International Financial Reporting Standard).

The combined financial information is presented for illustrative purposes only. The combined financial information described consolidated key figures when presumed, that activities would have been in same Group starting January 1, 2019 and when presumed that financial information would have been reported according to the IFRS standards. The combined financial information is based on imaginary situation and should not be handled as pro forma - information. Company has tried to adjust Reka Rubber Group figures according to FAS as much as possible to IFRS. The debt arising from corporate acquisition is presented in the balance sheet as full as December 31, 2019. The related financial expenses have been noticed from the whole year. The depreciation regarding purchase price allocation (PPA) has been noticed to the whole year. The auditor of the company has not audited these adjusted nor combined financial information. The adjusted and combined information is preliminary and should not be handled as final.

The preliminary combined financial information in below table does not necessarily indicate anything about the future result of combined activities nor from the financial situation of Neo Industrial and Reka Rubber. In addition to that the financial publications in future and the financial situation of Neo Industrial and Reka Rubber may vary from below stated illustrative combined financial information.

EUR, million	Reka Kumi Group (RK) FAS 1-12 / 2019 (audited)	Reka Kumi Group (RK) IFRS 1-12 / 2019 (unaudited)	Neo Industrial Group (Neo) IFRS 1-12 / 2019 (audited)	Purchase price allocation IFRS 1-12 / 2019 (unaudited)	Corporate acquisition funding	Illustrative combination (NEO+RK) IFRS 1-12 / 2019 (unaudited)
Turnover	22.0	22.0	97.5			119.5
EBITDA	1.8	1.9	4.9	0.0	0.0	6.8
<i>% of turnover</i>	8.2 %	8.7 %	5.0 %			5.7 %
Operating result	1.2	1.3	0.5	-0.1	0.0	1.6
<i>% of turnover</i>	5.6 %	5.7 %	0.5 %			1.4 %
Result for the period	0.7	0.7	-1.4	-0.1	-0.3	-1.2
Profit or loss attributable to						
Shareholders of the parent	0.7	0.7	-1.4	-0.1	-0.3	-1.2
Non-controlling interests	0	0	0	0	0	0
	0.7	0.7	-1.4	-0.1	-0.3	-1.2
Earnings per share attributable to the shareholders of the parent before and after dilution, EUR			-0.24			-0.20
Number of shares			5,951,750			5,951,750
Lease liabilities (IFRS 16)	0.0	0.2	9.5	0.0	0.0	9.6
Other financial liabilities	4.3	4.3	15.6	0.0	7.5	27.4
Total financial liabilities	4.3	4.5	25.0	0.0	7.5	37.0
Cash and cash equivalents	0.5	0.5	6.8	0.0	0.0	7.3
Net debt	3.8	4.0	18.2	0.0	7.5	29.7
Total shareholders' equity	3.7	3.8	7.0	0.0	0.0	7.2
Total balance sheet	10.7	10.9	58.9	0.0	0.0	73.8