



Financial Statements Release
1 January–31 December 2025

Reka Industrial Plc



Reka Industrial Plc: Volumes increased and profitability improved

Reka Industrial Plc's financial statements release January–December 2025

OCTOBER – DECEMBER 2025

- The Rubber segment's turnover was EUR 7.8 (6.5) million
- The Rubber segment's EBITDA was EUR 0.6 (0.6) million
- The Group's turnover was EUR 7.8 (6.5) million
- The Group's EBITDA was EUR 0.4 (0.3) million
- The Group's result for the period was EUR 0.0 (0.4) million

JANUARY – DECEMBER 2025

- The Rubber segment's turnover was EUR 31.6 (27.2) million
- The Rubber segment's EBITDA was EUR 3.5 (1.4) million
- The Group's turnover was EUR 31.6 (27.2) million
- The Group's EBITDA was EUR 2.5 (0.4) million
- The Group's result for the period was EUR 1.2 (0.4) million
- The Group's cash and cash equivalents totalled at EUR 30.0 million on December 31, 2025
- The Board of Director's proposal to the AGM is to pay a dividend of EUR 0.09 per share from the financial period 2025.

Reka Industrial's industrial business consists of Reka Rubber Ltd, which is one of the leading manufacturers of industrial rubber products in Northern Europe.

The financial statements release is unaudited. Figures in brackets refer to the corresponding period a year earlier, unless otherwise stated.

PRESIDENT AND CEO SARI TULANDER

Reka Rubber's volumes increased and profitability improved in 2025.

In the fourth quarter of the year, Reka Rubber's turnover increased 20 per cent and was EUR 7.8 (6.5) million. EBITDA was at the previous year's level due to increased investments in future growth. In 2025, turnover was EUR 31.6 (27.7) million and EBITDA increased to EUR 3.5 (1.4) million.

In autumn 2025, Reka Rubber arranged its financing and repaid its loan to Reka Industrial Plc. At the end of year 2025, the Group's cash and cash equivalents and other financial assets amounted to EUR 30.0 million (On December 31, 2024 EUR 26.4 million). The Group's financial assets are mainly invested in low-risk instruments.

In 2025, we increased our investments in sales and sales management. To ensure profitability, we continuously strive to take cost increases into account in selling prices as quickly as possible. In addition, we focus on improving productivity and cost efficiency as well as strengthening the conditions for future growth by developing our product offering and production technology.

Our production capacity increased in both hose and moulded products. The new extrusion line, ordered to increase the volume of black hose products in the Poland's Dopiewo factory was commissioned in autumn and the first production runs were carried out at the end of the year 2025. To improve the productivity and efficiency of the manufacturing of moulded products, two medium-sized injection presses were ordered and commissioned in December 2025.

We systematically take measures to reduce our carbon footprint and increase the energy efficiency of our production.

With its strategy, Reka Industrial aims to increase shareholder value through M&A arrangements. We have a strong background in industrial manufacturing and international operations, complemented by our entrepreneurial approach. Building on these strengths, we identify and evaluate new opportunities and further develop our operations.

In the November 2022 stock exchange release, the chairperson of the Board, Markku Rentto set a target for the subsidiary Reka Rubber with a current turnover of approximately 30 million euros, to reach the next turnover level. During 2025, Reka Rubber's strategy has been refined and its growth potential developed. The strategy updates have been reviewed by the Board of Directors, and the targets have been updated. Reka Rubber's goal is to grow into a company with a turnover of 50 million euros over the next five years.

MAJOR EVENTS DURING THE FINANCIAL PERIOD

On January 8, 2025 the company published a notice to the Extraordinary General Meeting, which was held on January 30, 2025. The Extraordinary General Meeting confirmed the number of members in the new board as four and elected Markku Rentto as chairperson, Riitta Mynttinen as deputy chairperson and Matti Copeland and Riku Kytömäki as members of the Board.

Reka Rubber Ltd, a subsidiary of Reka Industrial, launched in February 2025 an energy project to improve the energy efficiency of the Aura factory and convert the energy used in steam-powered production processes into CO2-free energy. The energy used in other production processes at the Aura factory has already been CO2-free in the past.

The power-to-heat thermal storage solution will enable Reka Rubber to eliminate oil from its production processes at the Aura factory, and the thermal storage will also serve as the factory's primary source of heating energy. After commissioning, it will be determined whether other forms of energy are needed in addition to the thermal storage (5 MWh storage capacity) selected for heating the buildings.

The total investment in the energy project is approximately EUR 1.35 million

and Business Finland has granted the project a 20 per cent energy subsidy. In addition to the thermal storage, the investment includes, among other things, the construction of foundations for the thermal storage, the renewal of the steam pipeline, the update of the control system, and the introduction of the necessary connections to the power-to-heat thermal storage building. The new thermal storage will be commissioned during the first half year in 2026.

To further reduce its carbon footprint, the company decided to implement a heat recovery solution at the Aura factory in late 2025, which will reduce Reka Rubber's CO2 emissions. The recovery solution will be implemented during 2026.

To support the growth of moulded products, Reka Rubber ordered two new medium-sized injection molding machines. The equipment was delivered and commissioned in late 2025.

In September, Reka Rubber arranged its financing and replaced its loan from Reka Industrial Plc with external bank financing.

GROUP'S KEY FIGURES

	2025	2024	2023
Turnover, EUR million	31.6	27.2	91.6
EBITDA, EUR million	2.5	0.4	37.6
Operating profit, %	3.7	-3.2	39.7
Result for the period, EUR million	1.2	0.4	34.5
Earnings per share	0.20	0.07	5.77
IAS 19 corrected ROI, %	5.1	2.6	64.5
IAS 19 corrected Return on Equity, %	3.7	0.9	76.8
IAS 19 corrected Gearing, %	-50.2	-51.0	-62.2
IAS 19 corrected Equity ratio, %	68.9	73.4	80.4
Gross investment, EUR million	2.5	1.6	1.6

The turnover and result of Reka Cables for January – April 2023 and the EUR 31.0 million sales profit of the corporate sale of Reka Cables are included in the year 2023 financial figures of Reka Industrial Group.

The Reka Industrial Group (Reka Industrial) uses alternative key figures in its financial reporting in accordance with the guidelines of the European Securities and Markets Authority (ESMA).

According to Reka Industrial's interpretation, alternative key figures in accordance with ESMA's guidelines include EBITDA, Operating profit, IAS 19 corrected Return on Equity (ROE), IAS 19 corrected Gearing, IAS 19 corrected Equity ratio, IAS 19 corrected Return on Investment (ROI) and Gross Investments.

Reka Industrial presents alternative key figures so that the effects of IAS 19 recognition of defined benefit pension liabilities are eliminated from the result and balance sheet items of the key figures. The entries of the IAS 19 defined benefit plan in the income statement are presented below the operating result as a separate item before the share of the result of associated companies. In this way, the development of Reka Industrial's operational business can be better monitored.

SEGMENTS

Reka Industrial's industrial business consists of Reka Rubber Ltd's business, and it has one segment, the Rubber segment.

Rubber segment

	10-12/2025	10-12/2024	2025	2024
Turnover, EUR million	7.8	6.5	31.6	27.2
EBITDA, EUR million	0.6	0.6	3.5	1.4

In 2025, the Rubber segment's turnover was EUR 31.6 million (27.2). EBITDA was EUR 3.5 million (1.4). For some customers, volumes have been clearly

higher than last year. We are constantly monitoring changes in the market outlook of our key customers and the impact of customs tariffs on our customers' volumes.

The new extrusion line ordered to increase the volume of black hose products and costing approximately EUR 1.3 million, was commissioned at the end of September in Poland's Dopiewo factory. During the rest of the year, training was provided for line operation and the first production runs were carried out. With the investment, the manufacturing capacity of shaped hoses increased.

The two medium-sized injection presses ordered to improve the productivity and efficiency of the manufacturing of moulded products and to increase the production capacity were commissioned in the Aura factory at the end of the year 2025. The power-to-heat thermal storage solution ordered at the beginning of the year 2025 will be delivered in 2026. To further reduce its carbon footprint, the company decided in late 2025 to implement a heat recovery solution at the Aura factory during year 2026.

BALANCE SHEET AND FINANCING

The Balance sheet total at the end of the financial year was EUR 65.2 million (EUR 59.3 million on 31 December 2024).

At the end of the financial year 2025 Group's cash and cash equivalents totalled EUR 30.0 million (26.4). Other cash equivalents are invested mainly in low-risk instruments and short-term deposits.

At the end of the financial year Group's interest-bearing liabilities were EUR 9.7 million (6.3), of which other than finance lease liabilities were EUR 5.0 million (1.0).

Some of the interest-bearing liabilities involve financial covenants. All covenants were fulfilled at the time of the financial statements.

SUSTAINABILITY

Reka Industrial promotes sustainability in the development of its business and daily work. The aims of the sustainability work have been formed according to the UN Global Compact initiative, and Reka Industrial has chosen five of 17 goals in the initiative that are most important to its business.

Reka Industrial's goal is to take into account the needs and wishes of all its stakeholders and actively promote sustainable development according to these needs. The company invests in its personnel's working conditions and develops the competence of its personnel. The company is a long-term responsible business partner to its customers and representatives of its supply chain. Reka Industrial follows highly ethical rules, which it also requires from its business partners.

Reka Rubber promotes common goals with Reka Industrial and is also involved in the chemical industry's Responsible Care programme, the key themes of which are the sustainable use of natural resources and the sustainability of production and products. Reka Rubber is committed to the EcoVadis system, which is an independent and international sustainability assessment system. EcoVadis reviews company's labour practices, ethics, environmental responsibility, and sustainable supply chain. The sustainability work is also supported by an ISO 14001 certified environmental management system and an ISO 9001 certified quality management system. Reka Rubber holds the required environmental permits.

For Reka Rubber, climate action means reducing emissions and improving energy efficiency. At the same time, the aim is to influence factors affecting air quality. Reka Rubber calculates the carbon footprint of its own operations, which it strives to reduce by consuming emission-free electricity and improving energy efficiency of its own operations. Both Reka Rubber's factories use CO₂-free electricity. In February 2025, Reka Rubber launched an energy project to improve the energy efficiency of the Aura factory and convert the energy used in steam-powered production processes to CO₂-free. The energy used in other production processes at the Aura factory has already been CO₂-free. Solar

panels have been installed at the factory in Aura and at both factories, the lightning is gradually replaced by LED lights.

The essential factor is also the rubber raw material, its efficient use and production waste. The Rubber segment strives to reduce the amount of rubber waste in proportion to production tonnes through material selection, process development and technical supports and enhancing the utilization of waste.

GROUP STRUCTURE AND SHAREHOLDERS

Reka Industrial Corporation is the parent company of the Group, whose actual business company is Reka Rubber Ltd. Reka Industrial Plc is domiciled in Hyvinkää.

On 31 December 2025, Reka Industrial had 11,734 shareholders (12,120 shareholders on 31 December 2024). The largest shareholder, Reka Ltd, held 50.2 per cent (50.2) of the shares and 65.4 per cent (65.4) of the votes. Reka Industrial Plc is therefore part of the Reka Group. Reka Ltd is domiciled in Juupajoki.

On 31 December 2025, the combined holding of the ten largest shareholders was 55.0 per cent (54.8) of the shares and 68.7 per cent (68.6) of the votes.

On 31 December 2025, the members of the Board, the President and CEO and CFO owned a total of 2,955,466 (2,945,057) Reka Industrial Plc's B shares directly and through their controlled entities. These represents 49.1 per cent of the shares and 34.1 per cent of the votes.

RISKS AND UNCERTAINTY FACTORS

The financial situation in the euro area and political uncertainties may have an effect on the purchase amounts and the launch of new projects of the customers in the Rubber segment. The increase in the price and availability of energy may directly and indirectly affect the market.

Financial risks and the related protection measures are described in more detail in the notes to the Financial Statements. The company's future risk factors are related to the investments activities and the development of its business segments.

The Reka Industrial Group belongs to the Reka Pension Fund for the companies located in Finland. According to current legislation, the pension fund must have at least 150 employed members. Reka Cables Ltd, previously part of the group, was transferred out of the Reka Pension Fund at the end of March 2025. After the transfer of Reka Cables Ltd out of Reka Pension Fund, Reka Pension Fund was left with less than 150 employed members. Reka Pension Fund has announced that one new member company will join the fund at the beginning of April 2026, which will increase the number of working members. However, the number of working members will still remain below 150 people.

If the number of working members of Reka Pension fund does not increase over 150 persons during the next 2 years, possibly with an additional 1 year if receiving official permit, may the pension fund be dissolved in 2028. If Reka Pension fund is dissolved, the IAS 19 entries related to the pension fund will be removed (IAS 19 pension receivable EUR 6.3 million). The view of the Board of the Group and the parent company and Reka Pension fund is that the number of members will increase and the required limit of 150 working people will be met.

On December 31, 2025 Reka Rubber sub-group has a total of EUR 8.0 (EUR 8.0 on December 31, 2024) million guarantee capital investments in Reka Pension fund. If Reka Pension fund is dissolved and at the time of dissolution the pension fund's solvency is not sufficient to repay the guarantee capital investments, an investment loss will arise to the extent that the investment cannot be recovered. In the financial statements on December 31, 2024, an expense provision of EUR 2.3 million has been taken into account in case the development of Reka Pension fund's membership does not develop favorably. The provision was not cancelled during the financial year 2025 due to the uncertainty still related to the matter.

RESEARCH AND DEVELOPMENT

The Group invested a total of EUR 0.5 million (EUR 0.6) in research and product development. Investments have been taken into account as expenses.

PERSONNEL

In January-December 2025, the Group employed an average of 275 people (266 in 2024 and 398 in 2023 including discontinued operations).

The Group paid a total of EUR 8.7 million (8.2 million in 2024 and 13.3 million in 2023) in performance-based salaries and fees in 2025.

ANNUAL GENERAL MEETING AND AUTHORIZATIONS OF THE BOARD OF DIRECTORS

Reka Industrial's Annual General Meeting was held on 24 April 2025, in Hyvinkää.

The AGM approved the financial statements for the 2024 accounting period and granted the Company's Board and the Managing Director discharge from liability for the 2024 accounting period.

The AGM resolved, in accordance with the Board's proposal, that for the financial year 2024 a dividend of EUR 0.07 per share will be paid.

In accordance with the Board's proposal, the Annual General Meeting decided to approve the company's 2024 remuneration report. According to the Companies Act, the decision is advisory.

The AGM approved the proposed annual remuneration of EUR 27,000 for the members of the Board of Directors, EUR 50,000 for the chairperson of the Board. Circa 40 per cent of the annual remunerations was paid with the shares of the company. Transfer to the shares was made by using the average share price of Reka Industrial Plc's B-share in May 2025 and the shares was handed

over in June 2025. The AGM approved that the members of the Board be compensated for their travel expenses in accordance with company's travel rules.

The AGM resolved that the auditors' fees be paid as per invoice approved by the company.

The AGM approved, in accordance with the shareholders' proposal, that the number of members of the Board shall be four (4) and elected the following persons to the Board: Markku Rentto, chairperson; Riitta Mynttinen, deputy chairperson and Matti Copeland and Riku Kytömäki as members of the Board. No deputy members were elected.

The AGM elected, in accordance with the shareholders' proposal, Authorized Public Accountants KPMG Ltd, with Authorized Public Accountant Jonne Ahokas as responsible auditor, as the Company's auditor for a term that expires at the end of the Annual General Meeting of 2026.

The AGM authorized, in accordance with the Board of Director's proposal, the Board of Directors to decide on the acquisition of the Company's own shares with assets from the Company's unrestricted equity. The shares will be acquired through trading arranged by Nasdaq Helsinki in accordance with its rules, and the consideration to be paid for the shares to be acquired must be based on market price. The Company may acquire B class shares directly by a contractual trade, provided that the number of class B shares to be acquired via contractual trade is at least 15,000 and that the consideration to be paid for the shares is equal to the prevailing market price in Nasdaq Helsinki at the time of the acquisition. When carrying out acquisitions of the Company's own shares, derivatives, stock lending and other agreements customary to the capital markets may be entered into within the limits set by law and regulations.

The authorization entitles the Board of Directors to also decide on a directed acquisition in a proportion other than that of the shares held by the shareholders, provided the Company has a weighty reason for this as defined in the Finnish Companies Act.

The maximum number of class B shares to be acquired may not exceed a total of 588,076. The amount corresponds to approximately 9.77 per cent of all the shares in the Company and in total 10.0 per cent of the Company's class B shares.

The Board of Directors is entitled to decide on all other matters pertaining to acquiring of the Company's own shares.

The authorization is proposed to remain in force until the next Annual General Meeting, however not later than November 24, 2026. The authorization replaced the authorization given by the previous Annual General Meeting on April 23, 2024, to repurchase and pledge the company's own shares.

In accordance with the Board's proposal, the Annual General Meeting authorized the Board to decide on handover of own shares. The number of shares to be handed over in total can be maximum 588,076 B shares, which corresponds to approximately 9.77 per cent of all the shares of the Company and in total 10.0 per cent of the Company's class B shares, depending on the situation on the date of the notice. The authorization entitles the Board of Directors to decide on all other conditions for the handover of shares, including the right to deviate from the shareholders' pre-emptive subscription right.

The authorization is valid until the next Annual General Meeting. The authorization replaces the authorization given by the previous Annual General Meeting on April 23, 2024, for the handover of own shares.

AUDIT COMMITTEE

The company has no separate Audit committee since the AGM in 2023. The functions are carried out by the Board of Directors. In 2025 the Board of Directors reviewed balance sheet values and development of Group structures. The management of internal audit measures focused on ensuring continuity and managing process and ICT risks.

CORPORATE GOVERNANCE STATEMENT

The Corporate Governance Statement of Reka Industrial Plc has been prepared in accordance with recommendation of the Finnish Corporate Governance Code. The statement has been issued separately from the annual report and will be published at the same time with the financial statements and the board of directors' report. The report will be available on Reka Industrial's website at www.rekaindustrial.fi. The Finnish Corporate Governance Code is available at www.cgfinland.fi.

SHARES AND SHARE CAPITAL

Reka Industrial Plc's share capital is divided into A- and B-shares. Of the shares, 139,600 are Series A shares with 20 votes per share and 5,880,760 are Series B shares with one vote per share. The total share capital of all the company's shares at the end of 2025 was EUR 24,081,440 and the number of shares was 6,020,360. The total number of votes of the company's shares was 8,672,760, of which 2,792,000 were A shares and 5,880,760 were B shares.

On 31 December 2025 the total number of shares includes 24,525 B-shares held by Reka Industrial Plc. The holding presents 0.4 per cent of the company's share capital and 0.3 per cent of the votes. The company held no A-shares. The Articles of Association do not contain redemption provisions. There are no shareholder agreements. Reka Industrial Plc's B-shares (REKA) are listed on the NASDAQ Helsinki stock exchange.

Company shares	31/12/2025	31/12/2024	31/12/2023
Company share capital (EUR)	24,081,440	24,081,440	24,081,440
A-shares (20 votes per share)	139,600	139,600	139,600
B-shares (1 vote per share)	5,880,760	5,880,760	5,880,760
Total	6,020,360	6,020,360	6,020,360
B-shares held by the company	24,525	37,150	37,150

KEY FIGURES PER SHARE, SHARE PRICE AND TRADING VOLUME

A total of 1,153,222 (2,663,141 in 2024) of the company's B shares were traded on NASDAQ Helsinki Ltd, corresponding to 19.6 (45.3) per cent of the number of shares and EUR 5.4 (18.1) million. The share price on December 31, 2025, was EUR 4.34 (4.28) and the average exchange rate for the financial year was EUR 4.73 (6.80). The lowest share price for the year was EUR 3.92 (4.20) and the highest was EUR 6.32 (9.48). The market value of the company's share capital on December 31, 2025, was EUR 26.1 million (December 31, 2024, EUR 26.0 million and December 31, 2023, EUR 38.3 million).

Key figures per share (A and B shares)	31/12/2025	31/12/2024	31/12/2023
Equity per share, EUR	7.47	7.19	9.23
Earnings per share (EPS), EUR	0.20	0.07	5.76
Dividend/share, EUR	0.09	0.07	2.00
Dividend/earnings, %	44.31%	100.00%	34.73%
Effective dividend yield, %	2.07%	1.64%	31.25%
Price/earnings (P/E)	21.37	61.14	1.11
Share performance, EUR			
- average share price	4.73	6.80	6.47
- lowest price	3.92	4.20	5.64
- highest price	6.32	9.48	7.68
- price at the end of the period	4.34	4.28	6.40

Key figures per share (A and B shares)	31/12/2025	31/12/2024	31/12/2023
Trading, number of shares	1,153,222	2,663,141	1,117,484
Trading, %	19.6 %	45.3 %	19.0 %
Adjusted weighted average number of shares during the period	6,020,360	6,020,360	6,020,360
A-shares	139,600	139,600	139,600
B-shares	5,880,760	5,880,760	5,880,760
Adjusted number of shares at the end of the period	6,020,360	6,020,360	6,020,360
A-shares	139,600	139,600	139,600
B-shares	5,880,760	5,880,760	5,880,760

ACQUISITION AND TRANSFER OF THE COMPANY'S OWN SHARES

On 31 December 2025, the company held a total of 24,525 own B shares. Reka Industrial did not exercise its authorization to acquire the company's own shares.

Reka Industrial Plc has used the authorization to transfer treasury B-shares against or without payment. In the financial period of 2025 Reka Industrial Plc has paid remuneration to the Board of Directors with a total of 12.625 shares.

DIVIDEND POLICY

Reka Industrial aims to distribute at least 30 per cent of its net earnings as dividends.

MAJOR EVENTS AFTER THE FINANCIAL PERIOD

On January 30, 2026 Reka Industrial published that Reka Rubber Ltd, a subsidiary of Reka Industrial Plc, has decided to establish a wholly owned subsidiary in Ukraine. The subsidiary will acquire an industrial property in Ukraine with the purpose of commencing production of technical rubber

products. The mapping of suitable properties is currently in progress, and a final investment decision regarding the selected property is expected to be made in the near future.

The establishment of the subsidiary is part of Reka Rubber's ongoing strategy to develop and increase its production capacity and to support long-term growth.

NEAR-TERM OUTLOOK

The Rubber segment continues to improve productivity and profitability, while creating more conditions for future growth. Investments will be continued for long-term growth, which is supported by our investments in production technology that has lower emissions and consumes less natural resources.

In 2026, the EBITDA is expected to be better than in the previous year.

The company continues to explore M&A arrangements.

PROFIT DISTRIBUTION PROPOSAL

On 31 December 2025, the parent company's distributable funds were EUR 9,561,674.45, of which the result for the period was EUR 171,709.16. The Board of Director's proposal is to pay dividend of EUR 0.09 per share. A dividend of EUR 0.07 per share was paid for the financial year 2024.

ANNUAL GENERAL MEETING 2026

Reka Industrial Plc's Annual General Meeting will be held April 24, 2026. A notice to Reka Industrial's Annual General Meeting will be published later.

Hyvinkää 26 February 2026

Reka Industrial Plc
Board of Directors

Consolidated income statement (IFRS)

EUR 1,000	1/1-31/12/2025	1/1-31/12/2024
Turnover	31,570	27,166
Change in inventories of finished products and production in progress	133	5
Other operating income	241	225
Materials and services	-14,478	-13,119
Personnel expenses	-10,314	-9,621
Depreciation and impairment	-1,342	-1,301
Other operating expenses	-4,654	-4,237
	-30,413	-28,048
Operating result	1,157	-882
Financial income	1,468	2,247
Financial expenses	-811	-846
IAS 19 defined benefit plans	-266	-1
Result before taxes	1,547	519
Taxes	-330	-101
Result for the period	1,218	418
Profit or loss attributable to		
Shareholders of the parent	1,218	418
	1,218	418
Earnings per share attributable to the shareholders of the parent		
before dilution, EUR	0.20	0.07
after dilution, EUR	0.20	0.07
Number of shares	5,995,835	5,983,210

Consolidated statement of comprehensive income (IFRS)

EUR 1,000	1/1-31/12/2025	1/1-31/12/2024
Result for the period	1,218	418
Other comprehensive items that may subsequently reclassified to statement of income		
Translation differences related to foreign units	31	22
Total	31	22
Other comprehensive items that are not subsequently reclassified to statement of income		
Items related to remeasurements of net defined benefit liability	1,014	-828
Taxes of items that are not subsequently reclassified to statement of income	-203	166
Total	811	-662
Total comprehensive income	2,061	-222
Total comprehensive income attributable to		
Shareholders of the parent	2,061	-222
	2,061	-222

Consolidated balance sheet (IFRS)

EUR 1,000	31/12/2025	31/12/2024
ASSETS		
Non-current assets		
Other intangible assets	1,881	2,241
Tangible assets	5,696	3,944
Right-of-use assets	2,410	2,906
Other shares and holdings	0	766
Guarantee capital investment	8,000	8,000
IAS19 pension receivable	6,343	5,662
Deferred tax assets	2,024	1,937
Total non-current assets	26,354	25,456
Current assets		
Inventories	3,993	3,751
Sales receivables and other receivables	4,801	3,494
Tax receivables from the profit for the financial year	46	267
Other cash equivalents	29,539	26,150
Cash and cash equivalents	498	213
Total current assets	38,875	33,875
Total assets	65,229	59,331

EUR 1,000	31/12/2025	31/12/2024
SHAREHOLDERS' EQUITY AND LIABILITIES		
Shareholders' equity		
Share capital	24,081	24,081
Premium fund	66	66
Reserve fund	1,221	1,221
Own shares	-46	-136
Translation differences	67	36
Retained profit	18,915	17,328
Other unrestricted equity	436	436
Total shareholders' equity	44,740	43,032
Non-current liabilities		
Deferred tax liabilities	2,361	2,119
Provisions	1,851	1,909
Financial liabilities	2,785	0
Lease liabilities	4,032	4,664
Other liabilities	25	29
Current liabilities		
Tax liabilities from the profit	225	24
Provisions	2,400	2,394
Financial liabilities	2,165	950
Lease liabilities	685	666
Accounts payable and other liabilities	3,960	3,545
Total liabilities	20,489	16,300
Total shareholders' equity and liabilities	65,229	59,331

Consolidated statement of changes in shareholders' equity (IFRS)

EUR 1,000	Share capital	Premium fund	Reserve fund	Own shares	Translation differences	Other unrestricted equity	Retained profit	Total shareholders' equity
Shareholders' equity 31/12/2023	24,081	66	1,221	-136	14	436	29,523	55,205
Comprehensive income								
Result for the period							418	418
Other comprehensive items								
Items related to remeasurements of net defined benefit liability							-828	-828
Taxes of net defined liability							166	166
Total							-662	-662
Translation differences					22			22
Total					22			22
Total comprehensive income					22		-244	-222
Other change							16	16
Transactions with the owners								
Dividends paid/return of capital							-11,966	-11,966
Total transactions with the owners							-11,966	-11,966
Shareholders' equity 31/12/2024	24,081	66	1,221	-136	36	436	17,328	43,032

EUR 1,000	Share capital	Premium fund	Reserve fund	Own shares	Translation differences	Other unrestricted equity	Retained profit	Total shareholders' equity
Shareholders' equity 31/12/2024	24,081	66	1,221	-136	36	436	17,328	43,032
Comprehensive income								
Result for the period							1,218	1,218
Other comprehensive items								
Items related to remeasurements of net defined benefit liability							1,014	1,014
Taxes of net defined liability							-203	-203
Total							811	811
Translation differences					31			31
Total					31			31
Total comprehensive income					31		2,029	2,061
Other change							14	14
Transactions with the owners								
Dividends paid							-419	-419
Payments by own shares				90			-38	52
Total transactions with the owners				90			-456	-366
Shareholders' equity 31/12/2025	24,081	66	1,221	-46	67	436	18,915	44,740

Consolidated cash flow statement (IFRS)

EUR 1,000	1/1-31/12/2025	1/1-31/12/2024
Cash flows from operating activities		
Payments received from operating activities	30,717	24,302
Payments paid on operating activities	-28,945	-24,368
Paid interests and other financial expenses	-694	-726
Interests received and other financial incomes	524	685
Direct taxes paid	112	-360
Net cash provided by operating activities	1,714	-467
Cash flows from investments		
Investments in tangible assets	-2,236	-866
Sales of tangible assets	14	24
Sales of other assets	766	0
Granted loans	-1,000	0
Proceeds from repayments of loans	1,000	0
Net cash provided by investing activities	-1,456	-842
Cash flows from financing activities		
Increase in loans	4,765	288
Decrease in loans	-1,166	-27
Payments of finance lease activities	-654	-392
Dividends paid/Return of capital	-419	-11,966
Net cash provided by financing activities	2,526	-12,097
Cash at the beginning of the period	213	319
Other cash equivalents at the beginning of the period	26,150	38,131
Cash and cash equivalents at the beginning of the period	26,363	38,449
Unrealized changes in values of other cash equivalents	888	1,319
Exchange rate differences	1	1
Cash and cash equivalents at the end of the period	30,036	26,363
Cash at the end of the period	498	213
Other cash equivalents at the end of the period	29,539	26,150

Cash and cash equivalents in the consolidated cash flow statement includes cash as well as other cash equivalents. The presentation method is upgraded in the financial statements 2025.

Notes to the consolidated financial statements

GENERAL INFORMATION

Reka Industrial Corporation is the parent company in the Group, whose actual business company is Reka Rubber Ltd.

In addition to Finland, the Group operates in Poland.

The parent company is domiciled in Hyvinkää. Reka Industrial Plc's address is Kankurinkatu 4-6, 05800 Hyvinkää. Reka Industrial Plc's B shares are listed on NASDAQ Helsinki.

The Reka Industrial Group is part of the Reka Group. Reka Ltd, the parent company of the Reka Group, is domiciled in Juupajoki. Reka Ltd's address is Salokunnantie 590, 35550 Salokunta.

ACCOUNTING POLICIES FOR INTERIM REPORT

The general accounting policies are described in this section. Detailed accounting policies and descriptions of decisions based on management's judgement and management's use of estimates are presented later for each item of the financial statements. Accounting policies are marked with light green.

Principles of preparation

Adherence to IFRS standards

These interim financial data have been prepared in accordance with the IAS 34 Interim Reports standard and the IAS standards as well as SIC and IFRIC interpretations effective on 31 December 2025. International financial standards refer to standards and the related interpretations that are laid down in the Finnish Accounting Act and regulations based on the Finnish Accounting Act and that have

been approved in accordance with the EU Regulation (EC) No 1606/2002. The group has not applied any new or amended standard or interpretation before its effective date.

Financial Statements release and Interim reports are unaudited.

NEW AND AMENDED STANDARDS APPLIED IN THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Lack of Exchangeability – Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates (effective for financial years beginning on or after 1 January 2025)

The amendments require to apply a consistent approach in assessing whether a currency can be exchanged into another currency and, when it cannot, in determining the exchange rate to use and the disclosures to provide.

SUSTAINABILITY

Reka Industrial promotes sustainability in the development of its business and daily work. The aims of the sustainability work have been formed according to the UN Global Compact initiative, and Reka Industrial has chosen five of 17 goals in the initiative that are most important to its business.

Reka Industrial's goal is to take into account the needs and wishes of all its stakeholders and actively promote sustainable development according to these needs. The company invests in its personnel's working conditions and develops the competence of its personnel. The company is a long-term responsible business partner to its customers and representatives of its supply chain. Reka Industrial follows highly ethical rules, which it also requires from its business partners.

Reka Rubber promotes common goals with Reka Industrial and is also involved in the chemical industry's Responsible Care programme, the key themes of which are the sustainable use of natural resources and the sustainability of production and products. Reka Rubber is committed to the EcoVadis system, which is an independent and international sustainability assessment system. EcoVadis reviews company's labour practices, ethics, environmental responsibility, and sustainable supply chain. The sustainability work is also supported by an ISO 14001 certified

environmental management system and an ISO 9001 certified quality management system. Reka Rubber holds the required environmental permits.

For Reka Rubber, climate action means reducing emissions and improving energy efficiency. At the same time, the aim is to influence factors affecting air quality. Reka Rubber calculates the carbon footprint of its own operations, which it strives to reduce by consuming emission-free electricity and improving energy efficiency of its own operations. Both Reka Rubber's factories use CO₂-free electricity. In February 2025, Reka Rubber launched an energy project to improve the energy efficiency of the Aura factory and convert the energy used in steam-powered production processes to CO₂-free. The energy used in other production processes at the Aura factory has already been CO₂-free. Solar panels have been installed at the factory in Aura and at both factories, the lightning is gradually replaced by LED lights.

The essential factor is also the rubber raw material, its efficient use and production waste. The Rubber segment strives to reduce the amount of rubber waste in proportion to production tonnes through material selection, process development and technical supports and enhancing the utilization of waste.

USE OF ESTIMATES

The preparation of the financial statements in accordance with IFRS requires management to make estimates and assumptions that affect the valuation of the reported assets and liabilities and other information, such as contingent assets and liabilities and the recognition of income and expenses in profit or loss. Although these estimates are based on management's best knowledge of current events and actions, actual results may differ from the estimates. Management estimates are marked with light blue.

The most important items, which require management estimates and assumptions, and which may include uncertainty, are impairment testing of goodwill, customer relationship appreciation, deferred tax assets of unused tax losses and interest expenses, discount rate and definition of length in lease periods in IFRS 16 handling, processing of pensions and related contracts, effects on provisions given, handling of rental loss provision and net realisable value of inventories. Detailed descriptions of decisions based on management's judgement and management's use of estimates are presented later at each item of the financial statements.

The Group's management makes judgements concerning the adoption and application of the accounting policies for the financial statements. The management has used its judgement in selecting and applying the accounting policies, for example, classification of leases and processing of pension agreements.

Valuation principles

The consolidated financial statements have been prepared based on original cost, except for the following items, which have been recognised at fair value: derivative contracts, cash and cash equivalents and other financial assets.

CASH EQUIVALENTS AND OTHER FINANCIAL ASSETS

Cash equivalents and other financial assets consist of cash and account balances, deposits and other short-term investments. Cash equivalents and other financial assets are included in the cash flow statement. Cash and account balances, as well as bank deposits with a maturity of three months or less, are taken into account in the cash balance. Bank deposits with a maturity of more than three months, other deposits with a maximum of 12 months and all short-term investments and short-term investments are taken into account in other financial assets on the balance sheet.

OPERATING RESULT AND EBITDA

IAS 1 standard Presentation of Financial Statements does not define operating result. The Group has defined operating result as follows: the net amount formed by deducting from the net sales the purchase costs adjusted by the change in the stocks of non-finished and finished goods as well as expenses for production for personal use. Deductions from the net sales also include expenses arising from employee benefits without IAS 19 defined benefit pension arrangements related items, depreciation, amortization and any impairment losses. Other operating incomes and expenses are also taken into account. Other items than those stated above are presented below operating result. Exchange rate differences and changes in fair value of derivatives are included in operating result, if they arise from business-related items. Otherwise they are recognised in financial items. Operating profit is also referred to as operating profit or operating loss, depending on the situation.

IAS 1 standard does not define EBITDA. The Group has defined EBITDA as follows: EBITDA is the net amount that is formed when depreciation and any impairment losses are added to the operating profit.

SEGMENT INFORMATION

Reka Industrial's industrial business consists of Reka Rubber Ltd's business (Reka Rubber sub-group) and there is one segment, the Rubber segment.

All other operations are categorized as Other operations and eliminations.

As the Group's highest operational decision-maker, the Board of Directors evaluates the segment's performance and makes decisions about the resources allocated to the segment.

Accounting policy of segment information

In accordance with IFRS 8, segment-specific reporting is based on the internal management reporting. Turnover by product group and sales area are presented as complementary information. Companies not belonging to Rubber segment, other derivatives and unallocated items as well financial liabilities related to acquiring businesses are recognised in Other operations and eliminations.



31/12/2025				31/12/2024			
EUR 1,000	Rubber	Eliminations and other operations	Group	EUR 1,000	Rubber	Eliminations and other operations	Group
Turnover	31,570	0	31,570	Turnover	27,166	0	27,166
EBITDA	3,470	-971	2,499	EBITDA	1,426	-1,007	420
Unallocated items		-1,282	-1,282	Unallocated items		-1	-1
Result before taxes			1,547	Result before taxes			519
Result for the period			1,218	Result for the period			418
Assets				Assets			
Segment's assets	24,230	40,999	65,229	Segment's assets	22,114	37,217	59,331
Total assets	24,230	40,999	65,229	Total assets	22,114	37,217	59,331
Liabilities				Liabilities			
Segment's liabilities	15,520	4,969	20,489	Segment's liabilities	11,396	4,903	16,299
Total liabilities	15,520	4,969	20,489	Total liabilities	11,396	4,903	16,299
Assets - Liabilities	8,709	36,031	44,740	Assets - Liabilities	10,718	32,314	43,032
Investments	2,327	130	2,457	Investments	1,443	179	1,622
Depreciations		1,342	1,342	Depreciations		1,301	1,301

Rubber segment's turnover by product group, EUR million

	1-12/2025	1-12/2024
Moulded products	11.4	9.3
Hoses	17.4	15.0
Other	2.8	2.8
Total	31.6	27.2

Rubber segment's turnover by sales area, EUR million

	1-12/2025	1-12/2024
EU-countries	27.6	23.3
Non-EU-countries	3.9	3.8
Total	31.6	27.2

Taken all market areas into the consideration the largest customer group's share of the Group's turnover was 27 %. Other individual customer's share of the Group's turnover was under 10 %.

On 31 December 2025, non-current assets other than financial instruments and deferred taxes were EUR 24.3 million (23.5), of which EUR 20.3 million were located in Finland and EUR 4.0 million in Poland.

OTHER OPERATING INCOME

Accounting policy

Income related to other than normal business is recognised as other operating income. Such items are, for example, proceeds from sales of items of property and equipment and intangible assets, revenue recognition of fair acquisition, rental income, subsidies received and government grants.

EUR 1,000	2025	2024
Gains on the sale of fixed assets	13	1
Subsidies received	0	24
Rental income	185	159
Other income	43	41
Total	241	225

FINANCIAL INCOME AND EXPENSES

Accounting policy

Costs of liabilities are recognised as expenses in income statement in the financial period during which they have incurred. Direct transaction costs related to a specified loan, are included in the original allocated acquisition costs of a financial liability and are noticed as interest costs by using the effective interest method. The unrealised and realised exchange rate differences relating to financing are recognised in financial income and expenses.

Revenue recognition principle

Interest income is recognised using the effective interest method or according to given market valuation. Interest income consists of interest revenue of guarantee capital investments, loan receivables and deposits as well as realized and unrealized revenues of other cash equivalents. Dividend income is recognised when the right to receive the dividend is established.

Financial income

EUR 1,000	2025	2024
Received dividends from others	0	59
Interest revenues	463	773
Changes in the fair value of financial assets	888	1,319
Exchange rate differences	117	96
Total	1,468	2,247

Financial expenses

EUR 1,000	2025	2024
Interest expenses	-94	-58
Interest expenses on lease liabilities	-336	-357
Exchange rate differences	-103	-89
Financial expenses on sale receivables	-77	-149
Other financial expenses	-201	-192
Total	-811	-846
Total exchange rate differences	14	7

IAS 19 DEFINED BENEFIT PENSION ARRANGEMENTS RELATED ITEMS

The entries of the IAS 19 defined benefit plan in the income statement are presented below the operating result as a separate item before the share of the result of associated companies.

EUR 1,000	2025	2024
Pension costs - Defined benefit plans	-542	-239
Interest expense - Defined benefit plans	209	238
Taxes - Defined benefit plans	67	0
Total	-266	-1

CHANGES IN TANGIBLE ASSETS

EUR 1,000	2025	2024
Acquisition cost 1/1	12,421	11,799
Increase	2,187	617
Decrease	0	-22
Exchange rate differences	3	28
Acquisition cost 31/12	14,611	12,421
Accumulated depreciation and impairment 1/1	8,478	8,197
Depreciation	440	281
Accumulated depreciation and impairment 31/12	8,916	8,478
Book value 1/1	3,944	3,602
Book value 31/12	5,696	3,944

CHANGES IN RIGHT-OF-USE ASSETS

EUR 1,000	2025	2024
Acquisition cost 1/1	8,645	8,024
Increase	18	463
Transfers between items	0	158
Exchange rate differences	24	0
Acquisition cost 31/12	8,687	8,645
Accumulated depreciation and impairment 1/1	5,740	5,121
Depreciation	537	619
Accumulated depreciation and impairment 31/12	6,277	5,740
Book value 1/1	2,906	2,903
Book value 31/12	2,410	2,906

GUARANTEE CAPITAL INVESTMENTS

Accounting policy

Long-term investments or investments where the repayment depends on the other party are recognised in non-current investments.

Guarantee capital investment is a strategic investment in the Reka Pension fund and it supports Reka Pension fund's solvency. Guarantee capital investments are long-term investments because the repayment depends on Reka Pension fund's solvency. If Reka Pension fund is dissolved and at the time of dissolution the pension fund's solvency is not sufficient to repay the guarantee capital investment, an investment loss will arise to the extent that the investment cannot be recovered. The investment has been described in more detail in note Related-party events.

Possible valuation changes in guarantee capital investment are recorded in equity through comprehensive income.

Reka Rubber sub-group has a total of EUR 8.0 million guarantee capital investment in the Reka Pension fund. The interest paid on the guarantee capital investment is 4 per cent p.a.

FINANCIAL ASSETS

Accounting policy

Investments are recognised at fair value when the Group becomes party to the contract. The value of investments is updated using third-party market value reports. Gains and losses arising from changes in fair value are recognised in financial income and/or expenses.

Money market deposits are recognised at nominal value in the balance sheet and interest revenue is recognised in interest receivables.

Financial assets valid on 31 December 2025:

EUR 1,000	Positive current values	Negative current values	Current net values 31/12/25	Current net values 31/12/24	Nominal values 31/12/25	Nominal values 31/12/24
Investments						
Mandatum -funds	18,148		18,148	14,161	16,501	13,000
Lähi-Tapiola -funds	5,945		5,945	5,643	5,000	5,000
Aristoi -funds	5,445		5,445	5,347	5,000	5,000
Money market deposits	0		0	1,000	0	1,000
Total	29,539		29,539	26,150	26,501	24,000

Investments included in financial assets have been valued using third-party market value reports (hierarchy level 2).

Funds are interest investments related to corporate loans and short-term interests. Aristoi -financial management is an investment portfolio including money market deposits, investments in bonds (companies and state) and other commodities. Withdrawal from the funds is possible within 2 banking days.

CASH AND CASH EQUIVALENTS

EUR 1,000	2025	2024
Cash and bank	498	213

LIQUIDITY RISK

Ensuring liquidity and sufficient funding by conducting negotiations on financing and payment terms, measures for boosting inventory and freeing up capital assets are taken into action.

The Group aims to continuously evaluate and monitor the amount of financing required by its business operations to ensure that the Group has sufficient liquid funds to finance operations and repay loans.

The Group uses sales of accounts receivables as a part of optimising circulation of working capital and controlling liquidity risk.

The financial covenants of the financing in Reka Rubber Ltd (Equity ratio) and in the Polish subsidiary (Equity ratio and debt service coverage ratio) were met with at the balance sheet date.

EUR 1,000	Balance sheet value	Cash flow	Less than 1 year	1 - 2 years	2 - 5 years	More than 5 years
31.12.2025						
Repayable bank loans	3,000	3,000	600	1,200	1,200	0
Loan limits	1,565	1,565	1,565	0	0	0
Other loans	385	385	77	154	154	0
Lease liabilities	4,717	5,913	984	1,669	2,161	1,098
Accounts payable and other liabilities	3,960	3,960	3,960	0	0	0
Total	13,627	14,823	7,186	3,023	3,515	1,098
EUR 1,000	Balance sheet value	Cash flow	Less than 1 year	1 - 2 years	2 - 5 years	More than 5 years
31.12.2024						
Loan limits	950	950	950	0	0	0
Lease liabilities	5,330	6,779	994	1,813	2,157	1,816
Accounts payable and other liabilities	3,545	3,545	3,545	0	0	0
Total	9,824	11,274	5,488	1,813	2,157	1,816

The figures are undiscounted and include both interest payments and principal payments.

CONTINGENT LIABILITIES AND COMMITMENTS

Accounting policy

A contingent liability is a conditional obligation resulting from previous events that is confirmed when an uncertain eventuality beyond the Group's control actually occurs. Contingent liabilities also include existing obligations which are not likely to require payment or the amount of which cannot be determined reliably. Potential contingent liabilities, that are not recognised in the balance sheet, are presented in this note.

EUR 1,000	31/12/2025	31/12/2024
Granted business mortgages	5,200	1,800
Granted real estate mortgages	4,667	4,667
Granted guarantees	3,000	0
Guarantees and payment commitments	76	0

Corporate mortgages on December 31, 2025 amounted to EUR 5.2 million. Granted guarantees are a guarantee given by the parent company for Reka Rubber Ltd's financial institution loan.

Investment commitments

On December 31, 2025, the investment commitments for tangible fixed assets amounted to EUR 1.1 million (1.0).

On December 31, 2025 commitments to rental agreements less than 12 months or low value totalled EUR 0.1 million (0.1).

RELATED-PARTY EVENTS

The Group's related parties include the subsidiaries and associated companies, other companies belonging to the Reka Group, Reka Pension Fund, the Group's Board of Directors and their close family members as well as management group and their close family members. Also related parties include companies, that have ownership connection through the owner who has significant decision power, or that belong to the related-party companies via the management or board members. Reka Industrial's management group consists of Managing Director and CFO.

Reka Industrial Plc, and therefore also the Reka Industrial Group, belong to the Reka Group. Reka Ltd has a 50.16 per cent holding of shares and a 65.36 per cent holding of votes.

Related-party transactions

Transactions with the Reka Group:

EUR 1,000	2025	2024
Other purchases	-300	-337
Interest revenue	26	0
Other liabilities at the end of the period	2	0

Reka Ltd has earlier guaranteed financing and other agreements of the Reka Industrial Group. Reka Industrial paid a guarantee commission for guarantees.

The Reka Industrial Group uses the Reka Group level finance and supporting systems as well as related licenses and virtual servers.

Transactions with the Reka Pension fund:

EUR 1,000	2025	2024
Paid pension expenses	-688	-737
Rental expenses	-579	-578
Financial income	319	321
Financial expenses	8	0
Guarantee capital investment	8,000	8,000
Other liabilities at the end of the period	89	121
Other receivables at the end of the period	28	27

Reka Group's pension insurances were transferred into Reka's Pension Fund on 31 December 2015. Because of the transfer, pension liabilities of Reka Industrial Group have been processed in IFRS through benefit-based calculation.

On December 31, 2025 Reka Rubber sub-group had a total of EUR 8.0 million of guarantee capital investments in Reka Pension Fund. The interest on the guarantee capital investment is 4 per cent p.a.

Guarantee capital investment is a strategic investment in the Reka Pension fund and it supports Reka Pension fund's solvency. Investment is long-term investment because the repayment depends on Reka Pension fund's solvency. If Reka Pension fund is dissolved and at the time of dissolution the pension fund's solvency is not sufficient to repay the guarantee capital investment, an investment loss will arise to the extent that the investment cannot be recovered. In the financial statements on December 31, 2024, an expense provision of EUR 2.3 million has been taken into account in case the development of Reka Pension fund's membership does not develop favorably. The provision was not cancelled during the financial year 2025 due to the uncertainty still related to the matter.

According to current legislation Reka Pension fund needs to have at least 150 working members. Reka Cables Ltd, previous Group company, left Reka Pension fund at the end of March 2025. After the departure of Reka Cables, Reka Pension fund has less than 150 working members. Reka Pension Fund has announced that one new member company will transfer to the fund at the beginning of April 2026, which will increase the number of working members to close to 150 people. The view of the Reka Pension fund is that the number of members will increase and the required limit of 150 working people will be met.

Management fringe benefits and other related-party transactions:

EUR 1,000	2025	2024
Salaries and other short-term fringe benefits	357	349
Pension benefits, defined contribution plans	38	59
Total	395	407

The Group's Board of Directors and management group have been defined as key management personnel of the company.

The members of the Board are paid an annual remuneration in accordance with the decision of the Annual General Meeting. Travel expenses are paid according to the invoice. The members of the Board have no pension agreements with the company. Some of the fees may be paid in shares as decided by the Annual General Meeting. Payments in shares are always announced separately.

The Annual General Meeting in 2025:

- Confirmed the annual remuneration (12 months) of the members of the Board of Directors at EUR 27,000 and the annual remuneration of the Chairperson of the Board at EUR 50,000. Circa 40 per cent of the

annual remunerations will be paid with the shares of the company. Transfer to the shares is made by using the average share price of Reka Industrial Plc's B-share in May 2025 and the shares will be handed over in June 2025. Confirmed that the members of the Board be compensated for their travel expenses in accordance with company's travel rules.

Due to Reka Industrial's ownership structure, member of the Board of Directors can be a member of the Board of Directors in subsidiaries and get compensation. In addition, the Board of Directors can decide of separate remuneration, when member of the Board of Directors is taking additional measures and time for implementing an important company project (financing, acquisition, contract). The remuneration according to the target remuneration agreements of the management team members is included in the breakdown below.

Transactions with other related parties:

EUR 1,000	2025	2024
Rental income	16	15
Other purchases	51	80
Other liabilities at the end of the period	0	2

Other related parties consist of companies that have an ownership relationship through the owner who has significant decision power, or that belong to the related-party companies via the management or board members or their close family members.

The Group has no other significant transactions, receivables or liabilities or guarantees with related parties.

CALCULATION OF KEY FINANCIAL INDICATORS

IAS 19 corrected Return on equity (ROE), %

IAS 19 corrected result for the period

Shareholders' equity excluding effects of IAS 19 bookings (average)

IAS 19 corrected Equity ratio, %

Shareholders' equity + non-controlling interest excluding effects of IAS 19 bookings

Balance sheet total – advances received excluding effects of IAS 19 bookings

IAS 19 corrected Gearing, %

Interest-bearing liabilities – cash and cash equivalents, liquid financial and investment securities

Shareholders' equity + non-controlling interest excluding effects of IAS 19 bookings

IAS 19 corrected Return on investment (ROI), %

IAS 19 corrected result before taxes + interest and other financial expenses

[Balance sheet total – obligatory provisions and non-interest-bearing liabilities excluding effects of IAS 19 bookings (average)]

Operating profit

The net amount formed when from the net sales are deducted the purchase costs adjusted by the change in the stocks of non-finished and finished goods as well as expenses for production for personal use. Also deducted from the net sales are expenses arising from employee benefits without IAS 19 defined benefit pension arrangements related items, depreciation, amortization and any impairment losses. Other operating incomes and expenses are also taken into account.

Gross investments

New investments made to tangible and intangible assets and Right-of-Use assets.

EBITDA

The net amount that is formed when depreciation and any impairment losses are added to the operating profit.

Earnings per share (EPS), EUR

Profit for the period attributable to equity holders of the parent

Numbers of shares adjusted for share issues (average)

Equity per share, EUR

Shareholders' equity – non-controlling interest

Number of shares adjusted for share issues at the end of the period

Dividend per share, EUR

Dividend for the period

Number of shares adjusted for share issues at the end of the period

Dividend per earnings, %

Dividend / share

Earnings / share

Effective dividend yield, %

Dividend / share

Share price adjusted for share issues at the end of the period

Price per earnings (P/E)

Share price adjusted for share issues at the end of the period

Earnings / share

Market capitalisation

(Number of B shares – own B shares) x share price at the end of the period + number of A shares x average share price

Reconciliation of IAS 19 adjusted Alternative Performance Measures to figures reported in Financial Statements:

EUR 1,000	2025	2024	2023
Result for the period in the Financial Statements	1,218	418	34,483
IAS 19 eliminations	266	1	215
Result for the period in IAS 19 adjusted Performance Measures	1,484	419	34,699
IAS 19 effect on non-interest-bearing liabilities	0	0	0
IAS 19 effect on Shareholders' equity	4,167	3,623	2,962
IAS 19 effect on Balance sheet total	6,343	5,662	6,491
Shareholders' equity in Financial Statements	44,740	43,032	55,205
IAS 19 eliminations	-4,167	-3,623	-2,962
Shareholders' equity in IAS 19 adjusted Performance Measures	40,573	39,410	52,244
Balance sheet total in Financial Statements	65,229	59,331	71,555
IAS 19 eliminations	-6,343	-5,662	-6,491
Balance sheet total in IAS 19 adjusted Performance Measures	58,886	53,669	65,064

NOTE

All comments in this report that do not refer to actual facts are future evaluations. Such estimates include expectations concerning market trends, growth and profitability as well as statements including the words "believe", "assume" or "will be" or a similar expression. Since these evaluations are based on current plans and estimates, they involve risks and uncertainty factors that may cause the actual results to differ substantially from current statements. Among other things, such factors include 1) operating conditions, such as continued success in production and the ensuing efficiency benefits, availability and cost of production inputs, demand for new products and changes in circumstances affecting the acquisition of capital under acceptable conditions; 2) sector-specific circumstances, such as the intensity of demand for products, the competition, current and future market prices for the Group's products and related pricing pressures, the financial situation of the Group's customers and competitors and competitors' possible new products; and 3) the general economic situation, such as economic growth in the Group's main market areas and change in exchange rates and interest rates.



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