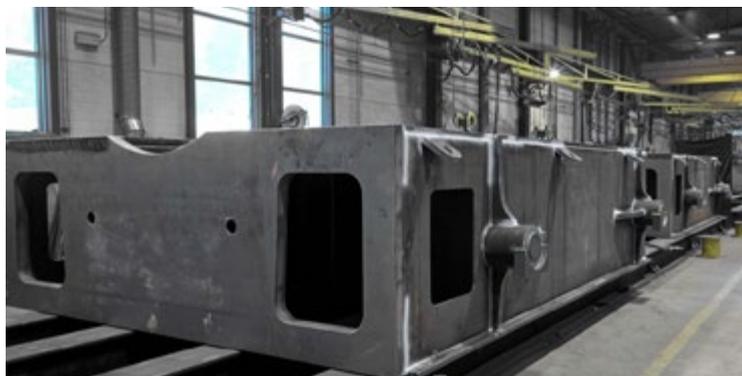
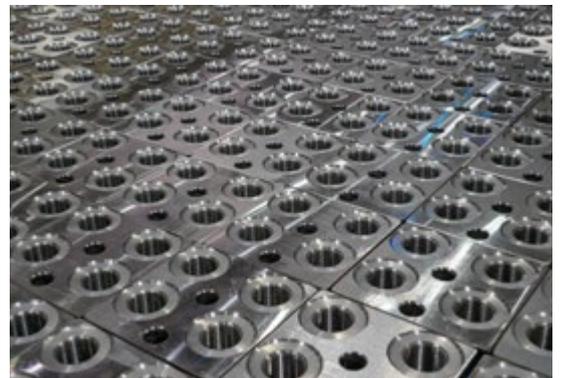
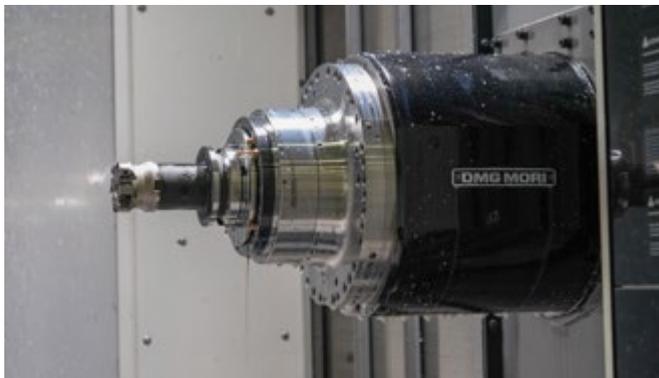
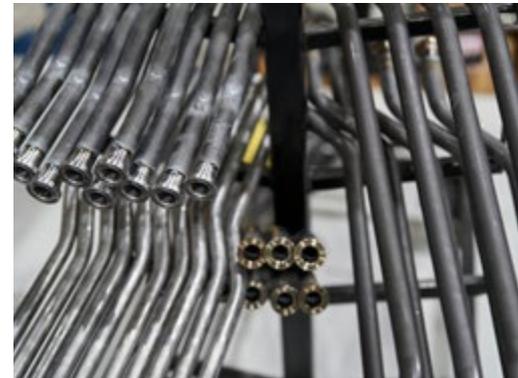
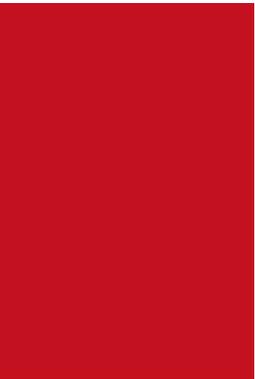


Financial Statements Release

1 January–31 December 2025



Net sales and comparable EBITDA improved clearly

January–December 2025

- Net sales totalled EUR 115.7 million (EUR 97.1 million)
- EBITDA was EUR 9.7 million (EUR 7.9 million*)
- Adjusted EBITDA was EUR 9.7 million (EUR 4.9 million)
- Operating result was EUR 4.3 million (EUR 2.6 million*)
- Adjusted operating result was EUR 4.3 million (EUR -0.4 million*)
- Cash flow from operating activities was EUR 7.3 million (EUR 8.2 million).

October–December 2025

- Net sales totalled EUR 31.2 million (EUR 26.9 million)
- EBITDA was EUR 2.8 million (EUR 4.7 million*)
- Adjusted EBITDA was EUR 2.8 million (EUR 1.8 million)
- Operating result was EUR 1.4 million (EUR 3.5 million*)
- Adjusted operating result was EUR 1.4 million (EUR 0.6 million*)
- Cash flow from operating activities was EUR 7.7 million (EUR 7.2 million).

* The EBITDA and operating result for the comparison period include a non-recurring gain of EUR 2.9 million recognised in non-operating activities during the last quarter of 2024 from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

The information presented in this financial statements release concerns the Componenta Group's performance in January–December 2025 and in the corresponding period in 2024 unless otherwise stated. Componenta publishes certain commonly used key financial ratios that can be derived from the IFRS financial statements. The calculation formulas for these performance measures are presented at the end of this release. The figures in this release are unaudited.

Alternative performance measure

Componenta presents the adjusted EBITDA as an alternative performance measure, intended to illustrate the company's operational profitability excluding non-recurring items. The adjusted EBITDA improves the comparability of reporting periods. The adjusted EBITDA does not include income or expenses related to corporate or structural arrangements. Componenta has reported its adjusted EBITDA since the fourth quarter of 2024 as a result of a one-off transaction implemented during that period. For the 2025 financial year, the adjusted EBITDA corresponded to the reported EBITDA for the period.

In the 2025 financial statements, Componenta introduces the adjusted operating result as a new alternative performance measure. Going forward, the Group will provide its guidance for net sales and adjusted operating result, and the Group's financial targets for the EBIT margin were also confirmed last summer. The purpose of the adjusted operating result is to illustrate profitability in line with the same

principles as the adjusted EBITDA, and it does not include income or expenses generated as a result of corporate or structural arrangements. For the 2025 financial year, the adjusted operating result corresponded to the reported operating result.

Deferred tax assets

Componenta recognised a deferred tax asset of around EUR 5.7 million in the 2025 financial statements, arising from confirmed tax losses and other temporary differences. The entry is presented under Income taxes on the income statement and has a one-off positive impact on the profit for the financial year.

The entry has no impact on the adjusted EBITDA or cash flow, but it improves the Group's reported result and therefore affects its earnings per share, equity ratio, net gearing, return on equity and return on investment. The entry is based on the conditions set out in the IFRS standards and on the company's assessment of future taxable profits.

Sami Sivuranta, President and CEO:

“Our financial performance in 2025 was solid overall, and we are very pleased with the result. Our net sales increased by nearly 20%, and our adjusted EBITDA almost doubled from the previous financial year, with the return on investment reaching nearly 10%. The final quarter of the year also ended in line with our expectations and plans, marking the sixth consecutive quarter with the EBITDA improving year-on-year. This trend has been supported by our systematic development efforts and active cost adjustments. Our order book increased clearly from the comparison period, even though the general economic situation and, consequently, the level of demand remain relatively subdued. In light of our key figures, the Group’s balance sheet continued to strengthen. At the end of the year, our equity ratio was over 46%, while our net debt amounted to only EUR 2.2 million. At the end of the financial year, the company had a strong cash position of EUR 13 million. In addition, our liquidity continues to be supported by unused credit facilities, among other factors. Overall, these lay an excellent starting point for the year ahead.

The strong momentum in the energy industry and the defence equipment industry continued throughout 2025. The market outlook has further improved, and Componenta is well-positioned to support its customers’ growth.

Demand and production volumes in the agricultural and forestry machinery industry remain unfortunately low, and despite a slow turn towards growth, more significant signs of recovery are not expected until the second half of the current year. This is still reflected in our foundry operations as a continued low level of capacity utilisation, and we continued to implement adjustment measures in our units during the fourth quarter in accordance with demand.

Early signs of growth in the general engineering industry are beginning to be reflected in our order book and, in particular, in our customers’ longer-term production plans.

Throughout the past year, we continued to actively carry out development measures and expenditures across our units. During the last quarter of the year, we started new capital expenditures to prepare for the increasing demand, capacity requirements and overall order book growth in the defence equipment and energy sectors. The measures taken are also expected to further improve our capabilities. Our successful new sales across industry boundaries are expected to contribute to our future net sales growth as a result of our customers’ product launches and market recovery.

Market uncertainty arising from the geopolitical situation and increases in tariffs has continued to prolong our customers’ average decision-making time from receiving to accepting an offer. The direct impact on Componenta of trade policy decisions and continuous changes has so far been limited. At the same time, despite the postponement of invest decisions, an capital expenditure backlog in machinery and equipment is emerging across various industries, which means we expect our order book’s development to be positive going forward.

The Group’s service capability remained at a high level in the final quarter of the year. Inflation settled at a moderate level during the year. The availability of electricity has remained at a good level, but uncertainty related to energy prices persists, and price fluctuations have continued to be significant. No significant risks are foreseen regarding the availability or pricing of raw materials and other materials, but we are actively monitoring the development of our order book, the progress of market recovery and the impact of tariff and trade mechanisms on pricing and availability, and working to ensure the continued reliability of our supply chains.

As a contract manufacturer, we will continue to pursue measures to strengthen our market position, and we are working to be the preferred sustainable total supplier to our customers, with a wide offering.”

Key figures

	2025	2024	Change, %
Net sales, EUR thousand	115,732	97,145	19.1
EBITDA, EUR thousand	9,731	7,854*	23.9
Adjusted EBITDA, EUR thousand	9,731	4,930	97.4
Operating result, EUR thousand	4,335	2,562*	69.2
Operating result, %	3.7	2.6*	42.0
Adjusted operating result, EUR thousand	4,335	-362	1,297.5
Result after financial items, EUR thousand	2,366	204	1,060.5
Net result, EUR thousand	8,039	204	3,842.9
Basic earnings per share, EUR	0.83	0.02	3,834.9
Diluted earnings per share, EUR	0.79	0.02	3,735.9
Cash flow from operating activities, EUR thousand	7,280	8,232	-11.6
Interest-bearing net debt, EUR thousand	2,186	5,472	-60.0
Net gearing, %	6.4	21.2	-70.0
Return on equity, %	26.7	0.8	3,260.1
Return on investment, %	9.8	6.6	47.6
Equity ratio, %	46.5	41.3	12.5
Capital expenditure incl. lease liabilities, EUR thousand	3,808	6,732	-43.4
Number of personnel at the end of the period, incl. leased workers	676	689	-1.9
Average number of personnel during the period, incl. leased workers	675	639	5.5
Order book at the end of the period, EUR thousand	19,587	16,682	17.4

* The EBITDA and operating result for the financial year include a non-recurring gain of EUR 2.9 million recognised in non-operating activities during the last quarter of 2024 from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

Dividend proposal

The Group's profit for the financial year was EUR 8.0 million (EUR 0.2 million). On 31 December 2025, the parent company's distributable funds totalled EUR 22.9 million (EUR 18.4 million).

Profit for the financial year was improved by a one-off recognition of a deferred tax asset of EUR 5.7 million, which had no cash flow impact.

The company has capital expenditures and development projects planned and in progress as part of the Group's growth strategy. The Board therefore deems that retaining the profit within the company

best supports the implementation of the strategy and long-term value creation for shareholders. The Board proposes to the Annual General Meeting that, based on the balance sheet to be adopted for the financial year that ended on 31 December 2025, no dividend be distributed, and that the profit for the financial year be retained in unrestricted equity.

Profit guidance for 2026

Componenta expects the Group's net sales and adjusted operating result to improve from previous year. The Group's net sales in 2025 were EUR 115.7 million, and its adjusted operating result was EUR 4.3 million.

Summary of key events in 2025

Componenta announced on 16 April 2025 that the company had agreed on the extension of its credit facility and an increase of EUR 1 million, and on a new EUR 2 million capital expenditure loan. Componenta signed an agreement with Avida Finans Ab, filial i Finland ("Avida"), to increase its existing EUR 4 million credit facility by EUR 1 million to a total of EUR 5 million. In connection with this, the validity of the credit facility agreement was extended by two years, until September 2027. In addition, Componenta agreed with Avida on a new EUR 2 million capital expenditure loan. The maturity of the investment loan is four years. The drawdown period for the loan is twelve months from the signing date, followed by a repayment period of 36 months, with standard terms and conditions. The capital expenditure loan is intended primarily for ordinary machinery and equipment needed by the business operations. The capital expenditure loan remained undrawn at the end of the financial year.

On 25 August 2025, Componenta announced a EUR 10.4 million purchase by the Finnish Defence Forces, including an option of around EUR 4.4 million.

On 1 October 2025, Componenta Manufacturing Oy paid Fortaco Oy the final purchase price, as previously agreed, for the properties used by the Kalajoki and Sepänkylä operations. The transaction concerning these operations was completed on 1 October 2024, and they became part of Componenta as of the closing date.

In December 2025, Componenta drew down a new loan totalling EUR 3 million from LocalTapiola and Elo Mutual Pension Insurance Company. The loan will be used for working capital and to finance investments. The loan period is five years, with standard terms and conditions.

Order book

Componenta's order book at the end of 2025 stood at EUR 19.6 million (EUR 16.7 million). The order book increased by EUR 1.4 million from the end of the previous quarter. The order book contains the orders confirmed with customers for the next two months. The increase in the order book from the previous year was driven by new sales secured by Componenta and a slight recovery in the market.

Purchases by the Defence Forces

On 25 August 2025, Componenta announced that the Finnish Defence Forces would purchase products from the company for a total value of EUR 10.4 million. The total value of the transaction includes an option of around EUR 4.4 million, which must be exercised by 31 December 2026. The deliveries are scheduled for 2025–2028. In May 2024, a purchase of EUR 50 million was announced, with deliveries similarly scheduled for 2025–2028.

Net sales

Net sales increased by 19.1% year-on-year to EUR 115.7 million (EUR 97.1 million). The increase in net sales was largely attributable to the new business operations acquired in October 2024, and to a modest recovery in the market. In addition, net sales were slightly boosted by the pricing adjustment introduced in 2024, which was based on lower order books and utilisation rates. From the second quarter of the financial year onwards, net sales were also supported by price increases implemented to offset cost rises of wage and salary increases in the industrial sector.

Componenta's net sales were divided between customer industries as follows: machine building 35% (39%), the energy industry 23% (14%), agricultural machinery 18% (20%), the defence equipment industry 14% (15%), forest machinery 6% (7%) and other industries 4% (5%).

Result

The Group's EBITDA increased year-on-year, amounting to EUR 9.7 million (EUR 7.9 million). Its adjusted EBITDA was EUR 9.7 million (EUR 4.9 million). There were no items to be adjusted during the financial year, but the comparison period's EBITDA included a one-off non-operational gain of EUR 2.9 million arising from the transaction concerning the Kalajoki and Sepänkylä operations. In the financial year, the improvement in the EBITDA was driven by stronger production quality and productivity factors compared with the previous year, the acquired business operations, and the temporary pricing adjustments introduced during last year. The EBITDA for the comparison period was burdened by lower sales volumes than in the

previous year and temporarily lower productivity and internal quality challenges caused by volume products that went into serial production, as well as the index development of electricity and main raw materials. In addition, the EBITDA for both the financial year and the comparison period was burdened by industrial action that took place at the beginning of the year.

The Group's operating result increased from the previous year, amounting to EUR 4.3 million (EUR 2.6 million). The adjusted operating result was EUR 4.3 million (EUR -0.4 million). The operating result for the comparison period included the non-recurring gain from the transaction mentioned in the previous paragraph.

The Group's net financial items totalled EUR -2.0 million (EUR -2.4 million). Net financial items decreased slightly from the previous year as a result of lower interest rates, although the volumes of factoring financing increased. The Group's result after financial items was EUR 2.4 million (EUR 0.2 million). Taxes totalled EUR 5.7 million (0.0 million) for the financial year. The taxes for the financial year arose from deferred tax assets recognised on the basis of an analysis conducted in accordance with the IFRS. The Group's profit for the financial year was EUR 8.0 million (EUR 0.2 million). Basic earnings per share were EUR 0.83 (EUR 0.02) for the financial year. Diluted earnings per share were EUR 0.79 (EUR 0.02) for the financial year.

Balance sheet, financing and cash flow

At the end of the financial year, the company's invested capital stood at EUR 49.9 million (EUR 40.0 million), and the return on capital employed was 9.8% (6.6%). The return on equity was 26.7% (0.8%). The Group's equity ratio stood at 46.5% (41.3%) at the end of the financial year. The improvement was mainly driven by favourable earnings performance and the deferred tax assets recognised for the financial year. The Group's equity was EUR 34.4 million (EUR 25.8 million). Its interest-bearing net debt totalled EUR 2.2 million (EUR 5.5 million) at the end of the financial year. Its net gearing stood at 6.4% (21.2%) at the end of the financial year. The change in net interest-bearing debt and net gearing was driven by a better cash position than in the comparison period.

Componenta Group's total liabilities on 31 December 2025 stood at EUR 41.8 million (EUR 37.6 million). Long-term liabilities amounted to EUR 12.8 million (EUR 11.7 million), and short-term liabilities totalled EUR 29.0 million (EUR 25.9 million). The Group's liabilities included EUR 5.9 million (EUR 4.1 million) in loans from financial institutions. The Group's other debt items included EUR 11.6 (10.5) million in working capital, EUR 9.6 (10.1) million in lease liabilities related to facilities, machinery and equipment, and EUR 14.7 (12.9) million in other liabilities.

At the end of the financial year, the Group's cash in hand and at bank totalled EUR 13.3 million (EUR 8.7 million). The Group's liquidity has remained at a good level since the end of the financial year. During the financial year, Componenta agreed to extend its credit facilities and increase them by EUR 1 million, resulting in binding and undrawn credit commitments of EUR 5.0 million (4.0 million) at the end of the financial year, valid until September 2027. In April, Componenta agreed with Avida on a new EUR 2.0 million capital expenditure loan, which remained fully undrawn at the end of the financial year. In December, Componenta drew down a new loan totalling EUR 3.0 million from LocalTapiola and Elo Mutual Pension Insurance Company. The loan period is five years, with standard terms and conditions. In addition, Componenta has a convertible bond arrangement of up to USD 3.0 million with MPL, a US investor, until 31 December 2027. The arrangement remains fully undrawn, and may be used at the sole discretion of the company.

The Group's cash flow from operating activities in the financial year was EUR 7.3 million (EUR 8.2 million). At the end of the financial year, the Group's working capital (including inventories and trade receivables, less trade payables) was EUR 7.4 million (EUR 5.2 million). Year-on-year, cash flow weakened and capital tied up in working capital increased, mainly due to higher inventory levels.

The acquisition of the Kalajoki plant and the Sepänkylä machining and service centre

On 1 October 2024, Componenta acquired from Fortaco Group the business operations of the Kalajoki plant and the Sepänkylä machining and

service centre for a purchase price of around EUR 2.8 million. The acquired business operations were consolidated into Componenta from the date of completion of the transaction, and the transaction was financed through income financing and the company's available credit facilities. Componenta recognised a non-recurring non-operational gain of EUR 2.9 million from the transaction for the 2024 financial year, and this is presented under other operating income. The acquired operations employed around 60 people and strengthened Componenta's service offering for machinery and equipment manufacturers. On 1 October 2025, Componenta paid the properties of Kalajoki and Sepänkylä business operations to Fortaco Oy as previously agreed.

Capital expenditure

The Group's capital expenditure for the 2025 financial year totalled EUR 3.8 million (6.7 million). The capital expenditure mainly consisted of various production machinery and equipment acquisitions. The capital expenditure for the comparison period also included the business acquisition carried out during that period. The Group's net cash flow from investing activities was EUR -2.4 million (EUR -3.2 million), which includes the Group's cash flow from capital expenditure in tangible and intangible assets.

Research and development activities

There were no research and development costs, as Componenta engages in contract manufacturing operations.

Risks and business-related uncertainties

The most significant risks associated with Componenta's business operations are related to the business environment, operations and financing. Risks related to the business environment include competitive and pricing risks, commodity risks and environmental risks. Risks related to business operations include, for example, the following: customer and supplier dependencies; productivity, production and process risks; labour-market disruptions; contractual and product liability risks; and risks related to personnel, information security and cybersecurity. Financing

risks are related to liquidity and the availability of financing, as well as to counterparty, currency, interest rate and credit risks.

The availability of certain raw materials such as recycled steel, pig iron, structural steel, aluminium and energy at competitive prices, as well as the uninterrupted supply of energy, is essential for the Group's business operations. In the review period, the market prices for electricity remained at a reasonable level on average, although the price variation was significant on a daily and hourly basis. Higher geopolitical tensions may increase uncertainty regarding the availability of raw materials and other materials, even within Componenta's own operational activities. In addition, global challenges with the availability of certain components for customers may lead to production disruptions for end-customers and thereby affect Componenta's sales volumes in the short term. However, from Componenta's point of view, the situation is stable at the moment.

To ensure the availability of raw materials and other materials, Componenta actively engages in dialogue with its suppliers, continuously updates its needs forecasts, optimises its inventory levels to meet longer-term demand and closely monitors the situation of its suppliers and market developments.

Componenta has no significant or immediate risk concentrations related to Russia, Ukraine or the Middle East among its customers or suppliers of goods, and the company has no operations in these regions. The Russian war of aggression has had an impact on the general price development and availability of raw materials such as structural steel and pig iron, and on the development of energy prices. The war has had an indirect impact on the supply chains of manufacturers of steel materials and wholesalers through the price development and availability of iron ore and coal, for example. Going forward, a deterioration in the geopolitical situation may affect the financial market, sales volumes, the availability and price development of raw materials and energy, and the availability of foreign labour, which increases forecasting uncertainty. Any increases in import duties may have a direct impact on Componenta's business operations through purchases of raw materials and other materials, and an indirect impact through customers. However,

Componenta delivers hardly any components directly to the United States.

The cost risk associated with raw materials is mainly managed through index-based price agreements, based on which the sales prices of products are updated in response to changes in the prices of raw materials for the next quarter. An increase in raw material prices may tie up more working capital than expected. In terms of commercial risks, future volumes may be weakened by customers switching to cheaper alternatives due to price competition.

Componenta's business operations depend on the reliability of production plants, procurement and supply chains and the related processes and systems. The company is also closely monitoring developments in the labour market. Due to the central role of information technology, the quality, accuracy and availability of information are essential in Componenta's operations. If materialised, IT and cybersecurity risks may cause operational disruptions, loss or distortion of data and interruptions to operations, which may affect product availability. Componenta pays particular attention to cybersecurity, and also monitors the situation of its suppliers and customers.

Componenta continuously monitors the liquidity and counterparty risk. The financing of the company is based on income financing, factoring arrangements, committed loans from financial institutions, credit facilities in force until September 2027 and the convertible bond arrangement established in May 2024. However, the termination or non-renewal of these arrangements could create uncertainty regarding the Group's liquidity. It is the company's view that the Group will continue to have access to debt financing from the market if necessary. The Group's liquidity was at a good level at the end of the review period.

During the financial year, Componenta agreed to extend its credit facilities and increase them by EUR 1 million, resulting in binding and undrawn credit commitments of EUR 5.0 million (4.0 million) at the end of the financial year. In addition, the company agreed on a new EUR 2.0 million capital expenditure loan, which had not been drawn down at the end of the financial year. In December 2025, the company drew down a loan totalling EUR 3.0

million. Componenta also has a convertible bond arrangement of up to USD 3.0 million with MPL, a US investor, until 31 December 2027. The arrangement remains fully undrawn, and may be used at the sole discretion of the company.

Componenta's credit facilities and working capital loans include the following financial covenants: net interest-bearing debt / rolling 12-month EBITDA no higher than 3.0, and an equity ratio of at least 25%. The covenants are reviewed twice a year, on 30 June and 31 December. On 31 December 2025, Componenta's financial situation fulfilled all the covenants included in the loan agreements. However, unfavourable EBITDA development over a rolling 12-month period can cause a covenant breach.

Resolutions of the Annual General Meeting

Componenta Corporation's Annual General Meeting (AGM) was held in Vantaa on 23 April 2025. The AGM adopted the financial statements and consolidated financial statements for 2024 and discharged the members of the Board of Directors and the CEO from liability for the 2024 financial year (1 January to 31 December 2024). In accordance with the Board of Directors' proposal, the AGM decided that no dividend be paid based on the balance sheet confirmed for the financial year that ended on 31 December 2024.

The AGM decided that the Board of Directors consists of four (4) members. The AGM re-elected Tomas Hedenborg, Anne Koutonen, Harri Suutari and Lars Wrebo as members of the Board. The AGM decided that the annual remuneration payable to the Chair of the Board of Directors would be EUR 50,000, and that the annual remuneration payable to other members of the Board would be EUR 30,000, in accordance with the proposal of the Shareholders' Nomination Board. The members of any committees of the Board of Directors will be paid an annual remuneration of EUR 5,000. In addition, Board members who live outside Finland and travel to Finland for a meeting will be paid a fee of EUR 1,000 per meeting.

At its inaugural meeting after the AGM, the Board of Directors elected Harri Suutari as Chair of the Board and Anne Koutonen as Vice Chair of the Board. The AGM elected the audit firm PricewaterhouseCoopers Oy as the company's auditor, with Ylva Eriksson, Authorised Public Accountant, as the principal

auditor. The AGM selected BDO Oy, an authorised sustainability audit firm, as the company's sustainability auditor, with Laura Castrén, APA, Authorised Sustainability Auditor, as the principal sustainability auditor.

In accordance with the Board's proposal, the AGM authorised the Board of Directors to decide on share issues in one or several instalments as follows:

- Share issues can be executed by offering new shares or transferring treasury shares held by the company.
- The total number of shares to be issued or transferred under the authorisation may not exceed 961,563 shares, which correspond to around 9.9% of all the shares in the company.
- The new shares may be issued and the treasury shares held by the company may be transferred for consideration or without consideration.

The Board of Directors will decide on all the terms and conditions of the issue of new shares and the transfer of the company's own shares. Based on the authorisation, the Board of Directors may also decide on a share issue in deviation from the pre-emptive subscription right of the shareholders (directed issue) subject to conditions mentioned in the Finnish Limited Liability Companies Act. The authorisation also includes the right to decide on the issue of new shares to the company itself without consideration. For example, the Board of Directors may use the authorisation as compensation in acquisitions, to develop capital structure, to broaden the ownership base, to acquire assets related to the company's business operations or to finance or carry out other business transactions, or for other purposes decided by the Board of Directors. However, the authorisation may not be used for the implementation of incentive programmes for the company's management or key personnel.

The authorisation is valid until the end of the next Annual General Meeting, but no longer than until 30 June 2026. For the sake of clarity, it is stated that the authorisation does not revoke the authorisation granted to the Board of Directors at the Annual General Meeting on 13 April 2023 to decide on the issue of shares and special rights entitling their holders to shares for incentive schemes, under

which a maximum of 400,000 shares may be issued. However, the authorisation revokes other previous unused authorisations to issue shares.

In accordance with the proposal of the Board of Directors, the Annual General Meeting decided to make technical amendments to sections 8 and 11 of the Articles of Association. The amendments were made in preparation for the planned easing of sustainability reporting regulations, enabling the appointment of a sustainability auditor when deemed necessary.

Board of Directors and management

Until 23 April 2025, Componenta's Board of Directors consisted of Harri Suutari (Chair), Anne Koutonen (Vice Chair), Tomas Hedenborg, Petteri Wallden and Lars Wrebo. Since 23 April 2025, Componenta's Board of Directors has consisted of Harri Suutari (Chair), Anne Koutonen (Vice Chair), Tomas Hedenborg and Lars Wrebo. The Board members' term of office ends at the close of the next AGM. Throughout the financial year, the Group's Corporate Executive Team consisted of the following members: Sami Sivuranta, President and CEO; Marko Karppinen, CFO; Pasi Mäkinen, COO; and Hanna Seppänen, General Counsel.

Share capital and shares

The shares of Componenta Corporation are listed on the Nasdaq Helsinki. The average share price during the financial year was EUR 4.12 (EUR 2.75). The lowest price was EUR 2.63 (EUR 2.12), and the highest was EUR 5.68 (EUR 3.55). The quoted price at the end of the financial year was EUR 4.40 (EUR 2.76). At the end of the financial year, the market value of the company's shares was EUR 43.3 million (EUR 26.8 million), and the volume of shares traded during the financial year was 46.2% (21.9%) of the entire share capital. Componenta Corporation's share capital was EUR 1.0 million (EUR 1.0 million) at the end of the financial year. At the end of the financial year, the total number of the company's shares was 9,843,481 (9,712,757). The company had 7,964 (7,005) shareholders at the end of the financial year.

Flagging notifications

In 2025, Componenta received one flagging notification, according to which Nordea Life Assurance

Finland Ltd's holding of Componenta Corporation's total number of shares and votes exceeded 5% on 10 December 2025.

Stock options

On 31 December 2025, the company had three active stock option plans for incentivising and retaining key personnel. The target group of all the stock option plans consists of around 15 key people, including the members of the Group Corporate Executive Team. A maximum of around 400,000 Componenta shares may be subscribed for under the stock option plans. The key terms of the stock option plans are presented in the financial statements.

During the financial year, in November 2025, stock option plan 2018C expired, and a total of 130,724 shares were subscribed for under the plan. The subscription price of the stock options, totalling EUR 395,440, was recognised in full in the reserve for invested unrestricted equity.

In addition, at the end of the review period, Componenta had three previously approved stock option plans: 2023A, 2023B and 2023C.

There were a total of 133,348 stock options under the 2023A plan, of which 4,168 were held by the company. The share subscription price under the 2023A plan is EUR 3.00, and each stock option entitles its holder to subscribe for one Componenta share. The subscription period for shares under the 2023A plan runs from 1 June 2026 to 31 May 2028.

There were a total of 133,326 stock options under the 2023B plan, of which 4,168 were held by the company. The share subscription price under the 2023B plan is EUR 2.35, and each stock option

entitles its holder to subscribe for one Componenta share. The subscription period for shares under the 2023B plan runs from 1 June 2027 to 31 May 2029.

There were a total of 133,326 stock options under the 2023C plan. The share subscription price is EUR 3.97, and each stock option entitles its holder to subscribe for one Componenta share. The subscription period for shares to be subscribed for using 2023C stock options will run from 1 June 2028 to 31 May 2030.

Annual General Meeting

Componenta Corporation's Annual General Meeting will be held on Tuesday 14 April 2026 in Vantaa, Finland. The notice of the meeting will be published as a separate stock exchange release.

Financial communication in 2026

In 2026, Componenta will publish its financial reports as follows:

- Business review for January–March 2026 on Friday 8 May 2026
- Half-year financial report for January–June 2026 on Thursday 23 July 2026
- Business review for January–September 2026 on Friday 30 October 2026

The 2025 Annual Review, including the financial statements and the Board of Directors' report, which includes the sustainability statement, and the Corporate Governance Statement, will be published during the week beginning 16 March 2026. In addition, Componenta will publish a remuneration report for 2025.

Helsinki 6 March 2026

COMPONENTA CORPORATION

Board of Directors

Financial statements release tables

Consolidated income statement

EUR thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024	Jul 1-Dec 31, 2025	Jul 1-Dec 31, 2024
Net sales	115,732	97,145	56,008	47,138
Other operating income	523	3,486*	241	3,143*
Operating expenses	-106,524	-92,777	-51,511	-44,342
EBITDA	9,731	7,854	4,738	5,939
<i>% of net sales</i>	8.4%	8.1%	8.5%	12.6%
Depreciation, amortization and write-downs	-5,396	-5,292	-2,723	-2,583
Operating result	4,335	2,562	2,015	3,355
<i>% of net sales</i>	3.7%	2.6%	3.6%	7.1%
Financial income and expenses	-1,969	-2,358	-932	-1,162
Result after financial items	2,366	204	1,083	2,193
<i>% of net sales</i>	2.0%	0.2%	1.9%	4.7%
Income taxes	5,673	0	5,673	0
Result for the financial period	8,039	204	6,756	2,193

Allocation of result for the period

To equity holders of the parent	8,039	204	6,756	2,193
---------------------------------	--------------	-----	--------------	-------

Earnings per share calculated on result attributable to the shareholders of the parent company

- Basic earnings per share, EUR	0.83	0.02	0.69	0.23
- Diluted earnings per share, EUR	0.79	0.02	0.67	0.22

* The EBITDA for the financial year includes a non-recurring gain of EUR 2.9 million recognised in non-operating activities during the last quarter of 2024 from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

Consolidated statement of financial position

EUR thousand	Dec 31, 2025	Dec 31, 2024
Assets		
Non-current assets		
Intangible assets	1,426	1,574
Goodwill	3,225	3,225
Tangible assets	32,295	32,973
Receivables	360	360
Deferred tax assets	5,673	0
Total non-current assets	42,978	38,132
Current assets		
Inventories	16,754	13,994
Trade and other receivables	3,268	2,584
Cash and cash equivalents	13,250	8,703
Total current assets	33,272	25,281
Total assets	76,251	63,412

EUR thousand	Dec 31, 2025	Dec 31, 2024
Shareholders' equity and liabilities		
Shareholders' equity		
Share capital	1,000	1,000
Other equity	33,426	24,831
Equity attributable to equity holders of the parent company	34,426	25,831
Shareholders' equity	34,426	25,831
Liabilities		
Non-current liabilities		
Interest-bearing liabilities	11,138	10,697
Interest free liabilities and capital loans	1,632	946
Provisions	14	14
Total non-current liabilities	12,785	11,657
Current liabilities		
Interest bearing liabilities	4,298	3,478
Interest free liabilities	24,319	22,088
Provisions	422	358
Total current liabilities	29,039	25,924
Total liabilities	41,824	37,581
Total shareholders' equity and liabilities	76,251	63,412

Condensed consolidated cash flow statement

EUR thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Cash flow from operating activities		
Result after financial items	2,366	204
Depreciation, amortization and write-downs	5,396	5,292
Net financial income and expenses	1,969	2,358
Other income and expenses, adjustments to cash flow*	794	-2,573
Change in net working capital	-1,214	5,193
Cash flow from operations before financing and income taxes	9,310	10,474
Interest received and paid and dividends received	-2,030	-2,242
Net cash flow from operating activities	7,280	8,232
Cash flow from investing activities		
Capital expenditure in tangible and intangible assets	-2,532	-3,187
Sale of tangible and intangible assets	87	18
Other disposal proceeds and repayments of loan receivables	8	0
Net cash flow from investing activities	-2,437	-3,168
Cash flow from financing activities		
Issuance of convertible bond	0	-97
Repayment of lease liabilities	-2,491	-2,090
Repayment of current loans	-1,200	-1,450
Share issue	395	0
Draw-down of non-current loans	3,000	2,000
Net cash flow from financing activities	-296	-1,637
Change in liquid assets	4,547	3,426
Cash and cash equivalents at the beginning of the period	8,703	5,277
Cash and cash equivalents at the period end	13,250	8,703

* The most significant items during the financial period relate to prepayments received and accruals of share-based payments in accordance with IFRS 2 that have been recognized in equity.

Statement of changes in consolidated shareholders' equity

EUR thousand	Share capital	Unrestricted equity reserve	Other reserves	Retained earnings	Share holders' equity total
Shareholders' equity Jan 1, 2025	1,000	17,010	2,507	5,314	25,831
Net result				8,039	8,039
Total comprehensive income	0	0	0	8,039	8,039
Transactions with owners:					
Option and share-based compensation		395		159	555
Other		-38		39	1
Transactions with owners, total	0	357	0	198	556
Shareholders' equity Dec 31, 2025	1,000	17,368	2,507	13,552	34,426

EUR thousand	Share capital	Unrestricted equity reserve	Other reserves	Retained earnings	Share holders' equity total
Shareholders' equity Jan 1, 2024	1,000	17,010	2,507	5,033	25,550
Net result				204	204
Total comprehensive income	0	0	0	204	204
Transactions with owners:					
Option and share-based compensation				77	77
Transactions with owners, total	0	0	0	77	77
Shareholders' equity Dec 31, 2024	1,000	17,010	2,507	5,314	25,831

Group development

Group development by quarter

EUR thousand	Q4/25	Q3/25	Q2/25	Q1/25	Q4/24	Q3/24	Q2/24	Q1/24
Net sales	31,233	24,775	30,877	28,847	26,886	20,252	26,441	23,566
EBITDA	2,788	1,950	2,615	2,377	4,716	1,223	2,066	-152
Adjusted EBITDA	2,788	1,950	2,615	2,377	1,792	1,223	2,066	-152
Operating result	1,431	584	1,263	1,057	3,450	-94	735	-1,529
Adjusted operating result	1,431	584	1,263	1,057	526	-94	735	-1,529
Net financial items	-485	-447	-500	-537	-592	-570	-647	-548
Result after financial items	946	137	764	520	2,857	-664	88	-2,077

Order book at period end

EUR thousand	Q4/25	Q3/25	Q2/25	Q1/25	Q4/24	Q3/24	Q2/24	Q1/24
Order book	19,587	18,214	14,196	17,438	16,682	13,918	10,807	15,768

Accounting principles

Componenta Corporation's 2025 financial statements release has been prepared in line with IAS 34 *Interim Financial Reporting* and should be read in connection with Componenta's 2024 financial statements, which were published on 28 March 2025. Componenta has applied the same accounting principles to the financial statements release as it applied to its 2024 financial statements. The financial statements release has not been audited.

New applied standards

Componenta has applied amendments to and interpretations of standards relevant to Componenta that came into force during the financial year. The IFRS accounting standards that entered into force in 2025 and their amendments had no material impact on the consolidated financial statements.

Segment information

Componenta provides its customers with services that cover the entire supply chain, ranging from method planning to casting, machining and various finishing treatments. The company's service offering includes casting, machining, plate cutting components, tube products, welded structures and forged blanks and logistics services, enabling Componenta to deliver added value to its customers through comprehensive solutions. The subcontractor network complements and expands the company's own offering.

Componenta's high-quality metal components are used extensively in mechanical engineering and the agricultural, forest and energy industries, among other sectors. The Group's customers mainly consist of globally operating manufacturers of machinery, agricultural and forestry machines and equipment, energy and defence industry equipment and other industrial equipment, with whom Componenta has long-standing customer relationships. Sales revenue that is minor from the Group's perspective is also received from the leasing of office space and industrial premises.

The highest decision-maker at Componenta is its President and CEO. The Group's Corporate Executive

Team and other management assist and support the President and CEO in their duties.

Componenta has identified several operating segments and analysed their economic characteristics, long-term sales margins and sales growth trends. The operating segments consist of the Group's two foundries and its five machining units and four material service units. Based on the analysis, the operating segments have similar and consistent economic characteristics, and therefore Componenta has only one reportable segment in accordance with the IFRS. The Group's business operations are therefore presented as a single whole.

When comparing the economic characteristics of its operating segments, the company has analysed the nature of products and services, production processes, the types and groups of customers, distribution channels and the regulatory environment. In addition, Componenta reports its net sales by market area and industry, and separately discloses those customers whose share of the Group's net sales exceeds 10%.

Accounting principles requiring the management's judgement

When preparing the consolidated financial statements in accordance with the International Financial Reporting Standards, the company's management makes estimates and assumptions concerning the future. The estimates and assumptions that involve a significant risk of material changes in the carrying amounts of assets and liabilities during the next financial period are presented below.

Componenta's financial statements for 2025 have been prepared on a going concern basis. As part of the going concern assessment, the management has analysed the Group's liquidity risk and the sufficiency of its financing. In assessing the sufficiency of financing, the factors described below have been taken into account, among other aspects.

Componenta's sales volumes have remained at a reasonably good level despite the risks posed by the Russian war of aggression and increased geopolitical tensions. Short-term declines in the order book have been addressed through timely and adequate adjustment measures. There have been

no disruptions or restrictions in the availability of electricity, and fluctuations in the price of electricity are transferred to customer prices under index terms with an average delay of three months.

At the end of the financial year, the Group's cash in hand and at bank totalled EUR 13.2 million (EUR 8.7 million), and its liquidity was at a good level. In addition, at the end of the financial year, the Group had binding and undrawn credit commitments totalling EUR 5.0 million (EUR 4.0 million). In December 2025, Componenta agreed on and drew down a new EUR 3.0 million investment loan. The company also has a convertible bond arrangement of up to USD 3.0 million with MPL, a US investor, until 31 December 2027. The arrangement remains fully undrawn, and may be used at the sole discretion of the company. The Group's net interest-bearing debt totalled EUR 2.2 million (EUR 5.5 million) at the end of the financial year. It is the company's view that the Group also has access to debt financing from the market if necessary. In addition, the management has analysed the Group companies' cash flow forecasts for the next 12 months.

The management has also made other significant estimates and assumptions in determining the valuation of assets such as goodwill, tangible and intangible assets, inventories, the applicability of deferred tax assets, and contingent liabilities in the financial statements. The management has also assessed the impact of inflation and market interest rate levels on the financial statements and the valuation of the assets mentioned above.

The recoverability of trade receivables has been assessed from both an industry-specific and a general economic perspective. The assessments performed did not have a material impact on the credit loss provision recognised in the financial statements. Componenta regularly updates its credit loss provision. The impacts of Russia's war of aggression and the heightened geopolitical tensions on financial reporting are continuously assessed, and the Group closely monitors developments in the markets and among its customers, and adjusts its operations as necessary.

The management has assessed any indications of impairment of assets and reversals of impairment. These estimates and assumptions involve uncertainty, and it is possible that these forecasts will change when

the circumstances change, which may affect the recoverable amount of assets. Further information about the annual impairment testing is presented in the note "Goodwill" to the consolidated financial statements.

Management judgement has also been applied in determining the balance sheet value of certain equipment acquisitions and the related liabilities of Componenta Manufacturing Oy. The valuation of assets and financial liabilities has been affected by an estimate of the operating hours of the equipment over the next 10 years, and by the effective interest method.

Items affecting comparability

Componenta reports adjusted EBITDA and adjusted operating result as alternative performance measures in order to improve comparability between reporting periods. Items related to corporate or structural arrangements are excluded from the adjusted figures.

Componenta has reported adjusted EBITDA starting from the fourth quarter of 2024 due to a non-recurring gain on a business acquisition recognized during the period. As of 2025, the company has introduced adjusted operating result as a new alternative performance measure.

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
EBITDA	9,731	7,854
Corporate and structural arrangements	0	-2,924
Adjusted EBITDA	9,731	4,930

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Operating result	4,335	2,562
Corporate and structural arrangements	0	-2,924
Adjusted operating result	4,335	-362

Valuation of properties and land areas

Componenta applies the IAS 16 cost model to land areas, buildings and structures. Land areas are measured at their original cost less any impairment losses. Buildings and structures are measured at cost less accumulated depreciation according to plan and any impairment losses.

Net sales

Componenta Corporation is an international technology group and Finland's leading contract manufacturer in the machine building industry. Componenta and its predecessors have more than 200 years' experience in metal processing, procedure design, product development cooperation and various manufacturing technologies and their development. The group's operational functions are located in Finland. Componenta's technology portfolio is extensive, and the Group manufactures cast and machined metal components, as well

as forged blanks, pipe products and metal sheet cuttings. Componenta's business model is built on long-term customer relationships. The Group's customers are global machine and equipment manufacturers. Componenta's production is focused on serving customers flexibly, especially in short and medium-sized production runs. The wide range of production units covers sizes ranging from hundreds of grams to thousands of kilograms, volumes from individual units to series of tens of thousands, and a wide variety of material options.

Net sales by market area

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Finland	93,828	81,090
Sweden	14,017	10,517
Germany	2,644	1,496
Other European countries	4,902	3,649
Other countries	398	417
Internal items/eliminations	-57	-24
Total	115,732	97,145

Country-specific net sales reflect the destination where goods have been delivered.

Net sales by business area

%	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Machine building	35	39
Energy industry	23	14
Agricultural machinery	18	20
Defence equipment industry	14	15
Forestry machinery	6	7
Other industries	4	5
Total	100	100

Net sales by customer

Componenta has three major customers, each of which account for more than 10% of the Group's net sales. These customers' combined net sales was EUR 54.8 million (EUR 33.2 million) which accounts for 47.3% (34.2%) of the Group's net sales.

Tangible and intangible assets

Changes in tangible assets

EUR thousand	Dec 31, 2025	Dec 31, 2024
Acquisition cost at the beginning of the period	152,705	146,060
Additions*	3,783	6,664
Disposals and transfers between items	500	-18
Acquisition cost at the end of the period	156,988	152,705
Accumulated depreciation at the beginning of the period	-119,733	-115,086
Depreciations, amortizations and write-downs during the period	-4,961	-4,647
Accumulated depreciation at the end of the period	-124,694	-119,733
Carrying amount at the end of the period	32,295	32,973

Changes in intangible assets

EUR thousand	Dec 31, 2025	Dec 31, 2024
Acquisition cost at the beginning of the period	23,004	22,919
Additions	25	68
Disposals and transfers between items	137	17
Acquisition cost at the end of the period	23,166	23,004
Accumulated depreciation at the beginning of the period	-21,429	-20,924
Depreciations, amortizations and write-downs during the period	-310	-506
Accumulated depreciation at the end of the period	-21,739	-21,429
Carrying amount at the end of the period	1,426	1,574

Goodwill

EUR thousand	Dec 31, 2025	Dec 31, 2024
Acquisition cost at the beginning of the period	3,225	3,225
Carrying amount at the end of the period	3,225	3,225

* The increase in tangible assets in 2024 include the business operations acquired during the financial year in Kalajoki and Sepänkylä.

At the end of each reporting period, Componenta assesses whether there is any indication that the impairment loss recorded for the asset - other than goodwill - in previous periods may no longer exist or that it may have decreased. If any indication exists, Componenta estimates the recoverable amount of that asset. When evaluating indications of a decrease in impairment losses, Componenta evaluates external and internal sources of information. If there has been a change in the estimates that have

been used to determine the recoverable amount of the asset when recording the impairment loss, the reversal of the impairment loss is recorded with effect on profit. However, the increased book value due to the reversal of the impairment loss will never exceed the book value that the asset would have had without the impairment loss entry made at the time. Possible impairment losses on goodwill are never reversed.

Changes in right-of-use assets

EUR thousand	Dec 31, 2025	Dec 31, 2024
Acquisition cost at the beginning of the period	9,228	10,063
Additions	1,276	1,165
Transfers between items	644	221
Depreciation	-2,450	-2,222
Carrying amount at the end of the period	8,698	9,228

Values of financial assets and liabilities

Dec 31, 2025, EUR thousand	Financial assets and liabilities at fair value through profit and loss	Financial assets and liabilities measured at amortised cost	Investments measured at fair value through other comprehensive income	Lease liabilities	Total
Non-current assets					
Other receivables		90			90
Current assets					
Cash and cash equivalents		13,250			13,250
Accounts receivables		2,280			2,280
Total financial assets		15,621			15,621
Non-current liabilities					
Loans from financial institutions		4,089			4,089
Lease liabilities				7,050	7,050
Trade payables and advances received		98			98
Current liabilities					
Loans from financial institutions		1,792			1,792
Lease liabilities				2,503	2,503
Other loans		2			2
Trade payables and advances received		12,364			12,364
Total financial liabilities		18,345		9,553	27,898

Dec 31, 2024, EUR thousand	Financial assets and liabilities at fair value through profit and loss	Financial assets and liabilities measured at amortised cost	Investments measured at fair value through other comprehensive income	Lease liabilities	Total
Non-current assets					
Other receivables		90			90
Current assets					
Cash and cash equivalents		8,703			8,703
Accounts receivables		1,707			1,707
Total financial assets		10,500			10,500
Non-current liabilities					
Loans from financial institutions		2,874			2,874
Lease liabilities				7,821	7,821
Other loans		2			2
Trade payables and advances received		119			119
Current liabilities					
Loans from financial institutions		1,189			1,189
Lease liabilities				2,285	2,285
Other loans		3			3
Trade payables and advances received		10,613			10,613
Total financial liabilities		14,801		10,106	24,907

The fair values of financial assets and liabilities are materially similar to their carrying amounts.

The Group's financial assets are initially classified in the following categories: assets measured at amortised cost, at fair value through profit and loss or at fair value through other comprehensive income. When assessing the expected impairment for financial assets measured at amortised cost, the expected credit losses are measured and recognised based on aging classification. Financial liabilities are classified in the following categories: financial liabilities at fair value through profit and loss, lease liabilities and financial liabilities at amortised cost.

Componenta has also assessed the impact of the Russian war of aggression and the intensified geopolitical situation regarding the most significant financial risks. From Componenta's point of view the

greatest impact has been on the financing risk and liquidity risk.

Loans are initially recognised at fair value and valued thereafter at amortised cost using the effective interest rate method. Substantial transaction costs are taken into account when calculating the acquisition cost.

Cash and cash equivalents include cash in hand and cash in bank accounts as well as short-term bank deposits.

The Group does not have derivative financial instruments on which hedge accounting would be applied.

Contingent liabilities

EUR thousand	Dec 31, 2025	Dec 31, 2024
Business mortgages		
For own liabilities	2,000	0
Floating charges		
For own liabilities	15,100	11,500
Other lease commitments	284	347
Other commitments	68	68
Total	17,452	11,915

Secured liabilities

EUR thousand	Dec 31, 2025	Dec 31, 2024
Liabilities secured with pledges, real estate or business mortgages		
Loans from financial institutions	5,859	4,064
Total	5,859	4,064

Related party transactions

Componenta Group's related parties include the parent company, subsidiaries, company management and their related parties. The company management consists of the Board of Directors, CEO and Executive Board. Management's related parties consist of their immediate family and closely associated parties. Componenta did not have any related party transactions in 2025 nor 2024 that deviated from the usual commercial terms. Salaries and remunerations paid to the management are presented annually in the consolidated financial statements.

Group's key figures

	Dec 31, 2025	Dec 31, 2024
Equity ratio, %	46.5	41.3
Equity per share, EUR	3.50	2.66
Invested capital at period end, EUR thousand	49,863	40,006
Return on investment, %	9.8	6.6
Return on equity, %	26.7	0.8
Net interest-bearing debt, EUR thousand	2,186	5,472
Net gearing, %	6.4	21.2
Order book, EUR thousand	19,587	16,682
Capital expenditure excl. lease liabilities, EUR thousand	2,532	5,567
Capital expenditure incl. lease liabilities, EUR thousand	3,808	6,732
Capital expenditure incl. lease liabilities, % of net sales	3.3	6.9
Average number of personnel during the period	666	614
Average number of personnel during the period, incl. leased personnel	675	639
Number of personnel at period end	663	681
Number of personnel at period end, incl. leased personnel	676	689
Share of export and foreign activities in net sales, %	19.0	16.5
Contingent liabilities, EUR thousand	17,452	11,915

Per Share Data	Dec 31, 2025	Dec 31, 2024
Basic earnings per share, EUR	0.83	0.02
Diluted earnings per share, EUR	0.79	0.02
Cash flow per share, EUR	0.75	0.85

Calculation of key financial ratios

Effective dividend yield, %	= $\frac{\text{Dividend per share} \times 100}{\text{Market share price at period end}}$
P/E multiple	= $\frac{\text{Market share price at period end}}{\text{Basic earnings per share}}$
Net interest bearing debt, EUR	= Interest bearing liabilities + preferred capital notes - cash and bank accounts
EBITDA, EUR	= Operating profit + Depreciation, amortization and write-downs +/- Share of the associated companies' result
Net gearing, %	= $\frac{\text{Net interest bearing liabilities} \times 100}{\text{Shareholders' equity, preferred capital notes excluded} + \text{non-controlling interest}}$
Adjusted EBITDA, EUR	= Operating profit + Depreciation, amortization and write-downs +/- Share of the associated companies' result +/- items affecting comparability
Return on equity, % (ROE)	= $\frac{\text{Profit (Group) after financial items} - \text{income taxes} \times 100}{\text{Shareholders' equity without preferred capital notes} + \text{non-controlling interest (starting \& closing balance average)}}$
Equity per share, EUR	= $\frac{\text{Shareholders' equity, preferred capital notes excluded}}{\text{Number of shares at period end}}$
Equity ratio, %	= $\frac{\text{Shareholders' equity, preferred capital notes excluded} + \text{non-controlling interest} \times 100}{\text{Balance sheet total} - \text{advances received}}$
Market capitalization, EUR	= Number of shares x market share price at period end
Average trading price, EUR	= $\frac{\text{Trading volume}}{\text{Number of shares traded during the financial period}}$
Divident per share, EUR	= $\frac{\text{Dividend}}{\text{Number of shares at period end}}$
Payout ratio, %	= $\frac{\text{Dividend} \times 100}{\text{Earnings (as in Basic earnings per share)}}$
Cash flow per share, EUR (CEPS)	= $\frac{\text{Net cash flow from operating activities}}{\text{Average number of shares during the financial period}}$
Return on investment, % (ROI)	= $\frac{\text{Profit (Group) after financial items} + \text{interest and other financial expenses} \times 100}{\text{Shareholders' equity} + \text{interest bearing liabilities (starting \& closing balance average)}}$
Basic earnings per share, EUR (EPS)	= $\frac{\text{Profit after financial items} - \text{income taxes} +/- \text{non-controlling interest}}{\text{Average number of shares during the financial period}}$

Earnings per share with dilution, EUR

As above, the number of shares has been increased with the possible warrants outstanding. When calculating the dilution effect of warrants, the number of shares has been adjusted with the number of own shares which the company could have acquired, if it would have used the funds generated from the warrants to buy back of own shares at market price (= average trading price). After tax interest expense of the possible convertible loan has been added to the profit of the period. Number of shares that can be subscribed by the loan has been added to the number of total shares.

COMPONENTA

Componenta Corporation

Address: Teknobulevardi 3-5, FI-01530 Vantaa, Finland

Tel. +358 10 403 00

E-mail: firstname.lastname@componenta.com

www.componenta.com

