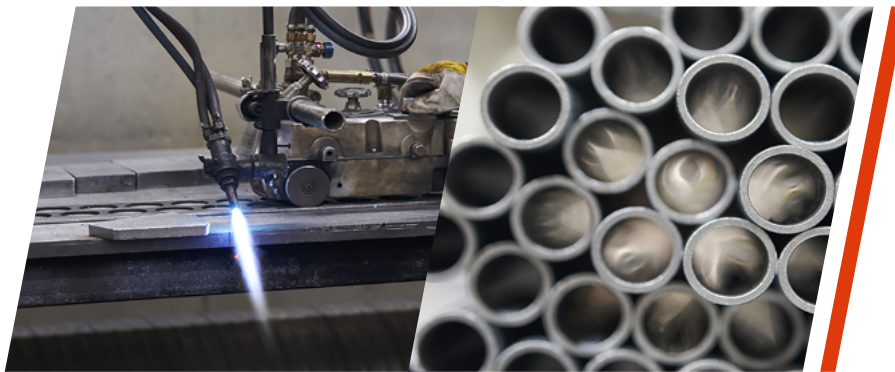
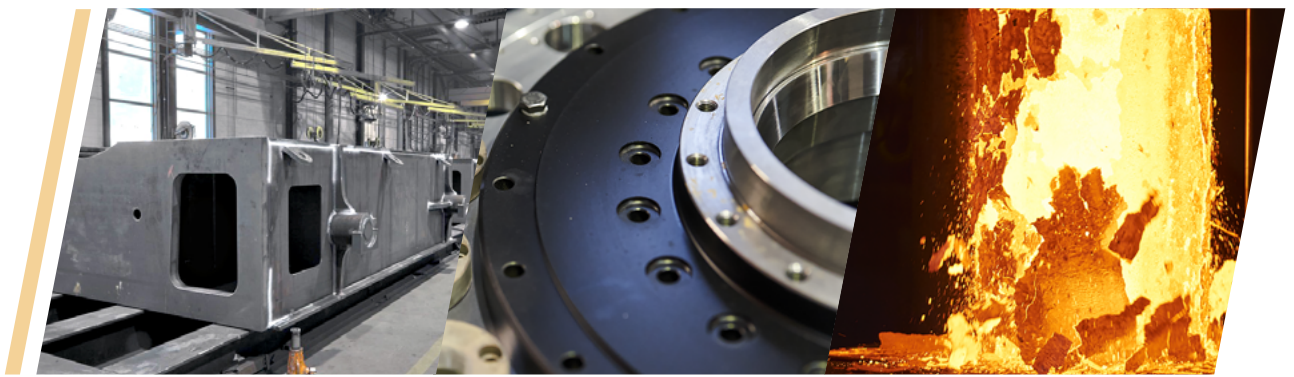


**Financial
Statements Release**
1 January–31 December 2024



COMPONENTA

Net sales and EBITDA improved in the last quarter of the year

January–December 2024

- Net sales totalled EUR 97.1 million (EUR 101.8 million)
- EBITDA was EUR 7.9 million* (EUR 5.3 million)
- Adjusted EBITDA was EUR 4.9 million (EUR 5.3 million)
- The operating result was EUR 2.6 million* (EUR 3.8 million**)
- Cash flow from operating activities was EUR 8.2 million (EUR 1.1 million).

October–December 2024

- Net sales totalled EUR 26.9 million (EUR 21.7 million)
- EBITDA was EUR 4.7 million* (EUR -0.5 million)
- Adjusted EBITDA was EUR 1.8 million (EUR -0.5 million)
- The operating result was EUR 3.5 million* (EUR -1.9 million)
- Cash flow from operating activities was EUR 7.2 million (EUR -1.6 million).

* The EBITDA and operating result for the financial year include a non-recurring income 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 operating result for 2023 includes a non-recurring gain of EUR 4.2 million arising from the reversal of an impairment loss related to production machinery and equipment in the foundry business.

The information presented in this financial statements release concerns the Componenta Group's performance in January–December 2024 and in the corresponding period in 2023 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 reports adjusted EBITDA as a new alternative performance measure. Adjusted EBITDA reflects genuine operational profitability, excluding non-recurring items, as a basis for performance management and improves the comparability of reporting periods. Adjusted EBITDA does not include income or expenses generated as a result of corporate or structural arrangements. Componenta reports adjusted EBITDA for the last quarter of

2024 onwards as a result of a one-off transaction actualised during that period. For the other quarters of the 2024 financial year and all quarters of the comparison year 2023, adjusted EBITDA is equal to the EBITDA for those periods. The reconciliation calculations for adjusted EBITDA can be found under "Items affecting comparability" in the table section of this release.

Sami Sivuranta, President and CEO:

“As a whole, the trend in 2024 was upward. The volume and order book development in the weak first quarter remained well below expectations. Especially this was due to the low level of demand in the agricultural machinery industry in Europe as a whole and the low level of the main raw materials and energy indices included in sales prices. During the first half of the year, during the low utilisation rate of our iron foundries, we ramped up serial production for volume products, which had a negative impact on production efficiency and quality level. Starting in the second quarter, our high-quality production capability has improved through systematic measures, and our order book began to grow slightly. In the fourth quarter, the Group's net sales and EBITDA improved from the comparison period for the second quarter in a row.

Volume and order book development as a whole remained at a lower level throughout the 2024 financial year than was expected in the beginning of the year. The full-year result was affected by market uncertainties, inflation levels and high interest rates, as a result of which our main customers' own order books also developed more modestly than expected. For the majority of our customers, the actual growth prospects have moved cautiously optimistically into 2025.

Our profitability was somewhat burdened by industry salary decisions made in the first half of the year, which, in addition to other inflation, raised our costs markedly. Labour market disruptions and, in particular, repeated strikes, also burdened our profitability directly and indirectly throughout the year. We have actively adjusted our operations to meet the lower volume and order book levels. In addition, we implemented a change in pricing in response to our low order books and utilisation rates during the latter half of the year. The Group's service capability remained good throughout the year.

Our liquidity remained at a good level throughout the year. Inflation has stabilised at a moderate level, and the availability of raw materials, other materials and components is currently at a good level. We

are actively monitoring market developments and ensuring that our own supply chains continue to work effectively. At the moment, there are no significant near-term risks in the availability of electricity, but the general price level of electricity involves uncertainties. Significant short-term price fluctuations and their management have become part of daily life in energy-intensive industries.

The first year of the three-year period of our updated strategy is now behind us. For example, we have strengthened the role of sustainability as one of our competitive advantages and prepared for future regulatory changes and reporting requirements. In addition to organic growth, one of our strategic goals is to grow through acquisitions, and related to this, we announced the acquisition of the Kalajoki and Sepänkylä businesses in July 2024. With the acquisition, our offering has been complemented by the manufacturing of demanding welded structures and strong technical expertise in welding. In the last quarter, we integrated these operations into Componenta.

In May 2024, we announced a significant transaction in the defence equipment industry. The Defence Forces exercised the option included in the transaction in the last quarter of the year. The impacts of the transaction were visible in the company's operations during the rest of the year, and will continue to be reflected in the coming years.

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.”

Dividend proposal

The Group's profit for the financial year was EUR 0.2 million (EUR 1.5 million). On 31 December 2024, the parent company's distributable funds totalled EUR 18.4 million (EUR 17.1 million). Based on the balance sheet to be confirmed for the financial year that ended on 31 December 2024, the Board of Directors proposes that no dividend be paid.

Profit guidance for 2025

Componenta expects the Group's net sales and adjusted EBITDA to improve from the previous year. The Group's net sales in 2024 were EUR 97.1 million, and its adjusted EBITDA was EUR 4.9 million.

Development of customers' sales volumes, poor availability of raw materials, increases in the prices of raw materials and electricity, and the general economic situation, labour market situation and competitive climate may affect business outlooks. The development of sales and profitability involves uncertainties because of increased geopolitical tensions. Increasing customs duties may have a negative impact on Componenta's operations indirectly through customers. An unfavourable development of the geopolitical situation may also have a negative impact on the financial market, sales volumes, the availability and price development of raw materials and electricity, and the availability of foreign labour, all of which increase forecasting uncertainty.

Summary of key events in 2024

In May 2024, Componenta signed a cooperation agreement with the Finnish Defence Forces on the delivery of 120 mm mortar shell-tail assemblies to the Finnish Defence Forces during 2025–2028. The total value of the transaction is around EUR 50 million, including an option worth around EUR 9 million for 2028. The exercise of the option was confirmed in December 2024.

Componenta acquired the business operations including inventories, fixed assets and properties of the Kalajoki plant and the Sepänkylä machining and service centre from Fortaco Group for around EUR 2.8 million on 1 October 2024. The business operations became part of Componenta on the closing date of the transaction. Componenta will pay Fortaco Oy for the properties used by the Kalajoki and Sepänkylä business operations no later than one year later, i.e. on 1 October 2025. Until then, Componenta will pay rent to Fortaco for the properties in Kalajoki and Sepänkylä. The rent paid will be deducted from the purchase price of the properties of EUR 1 million. Componenta is financing the transactions with its internal financing

and the financing limits at its disposal. Componenta recognised a non-recurring non-operational gain of EUR 2.9 million from the transaction for the 2024 financial year. The net sales of the acquired business operations were around EUR 9.6 million in 2023. The Kalajoki and Sepänkylä plants carry out welding, machining, surface treatment and installation of demanding steel parts and components. The acquired operations have a total of around 60 employees. The transaction has strengthened Componenta's service offering and capability for original equipment manufactures.

Componenta agreed on a financing arrangement of up to USD 3 million with a US investor MPL. The arrangement is valid from 1 July 2025 to 31 December 2027. Under the financing arrangement, Componenta may, at its sole discretion, raise funds in the form of a loan from MPL in instalments of up to USD 750,000. Against the loan, Componenta will then issue convertible debentures to MPL, with a maturity of three years. The annual interest rate on the convertible debentures is 4%. Componenta may, at any time, redeem convertible debentures from MPL by paying the principal amount and any accrued interest to MPL. MPL may demand the conversion of a convertible debenture after 18 months have passed from the issue of the convertible debenture. The subscription price per share for each instalment corresponds to 91.5% of the volume-weighted average price of the company's share over five consecutive trading days.

In the second quarter, Componenta agreed on a new EUR 2 million working capital loan with LocalTapiola and Elo Mutual Pension Insurance Company. The loan was drawn down in full on 12 April 2024. The loan period is five years.

Order book

Componenta's order book at the end of 2024 was EUR 16.7 million (EUR 14.5 million). The order book increased by EUR 2.8 million from the end of the previous quarter. The order book contains the orders confirmed to customers for the next two months. The increase in the order book from the previous year was affected by the acquired business operations and new sales secured by Componenta.

Key figures

	2024	2023	Change, %
Net sales, EUR thousand	97,145	101,809	-4.6
EBITDA, EUR thousand	7,854*	5,278	48.8
Adjusted EBITDA, EUR thousand	4,930	5,278	-6.6
Operating result, EUR thousand	2,562*	3,762**	-31.9
Operating result, %	2.6*	3.7**	-28.7
Result after financial items, EUR thousand	204	1,568	-87.0
Net result, EUR thousand	204	1,547	-86.8
Basic earnings per share, EUR	0.02	0.16	-86.8
Diluted earnings per share, EUR	0.02	0.16	-86.8
Cash flow from operating activities, EUR thousand	8,232	1,126	631.2
Interest-bearing net debt, EUR thousand	5,472	9,097	-39.9
Net gearing, %	21.2	35.6	-40.5
Return on equity, %	0.8	6.2	-87.3
Return on investment, %	6.6	9.8	-32.6
Equity ratio, %	41.3	45.0	-8.2
Capital expenditure incl. lease liabilities, EUR thousand	6,732	4,066	65.6
Number of personnel at the end of the period, incl. leased workers	689	615	12.0
Average number of personnel during the period, incl. leased workers	639	631	1.3
Order book at the end of the period, EUR thousand	16,682	14,532	14.8

* The EBITDA and operating result for the financial year include a non-recurring income 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 operating result for 2023 includes a non-recurring gain of EUR 4.2 million arising from the reversal of an impairment loss related to production machinery and equipment in the foundry business.

Net sales

Net sales decreased by 4.6% from the previous year to EUR 97.1 million (EUR 101.8 million). The decrease in net sales resulted from lower delivery volumes caused by lower demand in our customer industries than in the previous year, and from lower main raw material and energy index levels included in sales prices. Componenta's net sales were divided between customer industries as follows: machine building 39% (45%), agricultural machinery 20% (30%), defence equipment industry 15% (4%), energy industry 14% (9%), forestry machinery 7% (7%) and other industries 5% (5%).

Result

The Group's EBITDA increased from the previous year, amounting to EUR 7.9 million (EUR 5.3 million). The EBITDA for the financial year 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, strikes in the financial year, and the index development of electricity and main

raw materials. As an item with a positive impact, the EBITDA included a non-recurring gain of EUR 2.9 million recognised in non-operating activities in the last quarter of 2024 from the acquisition of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre. As a result of this, the EBITDA was higher than in the previous year. Therefore the adjusted EBITDA for the financial year was EUR 4.9 million (EUR 5.3 million).

The Group's operating result decreased from the previous year, amounting to EUR 2.6 million (EUR 3.8 million). The operating result included the non-recurring gain from the transaction mentioned in the previous paragraph. The reversal of an impairment loss of EUR 4.2 million related to machinery and equipment in the foundry business had a positive impact on the previous year's operating result. In its assessment under IFRS in the third quarter of 2023, Componenta noted an improvement in the long-term profit expectations of the foundry business, as a result of which a non-recurring gain was recognised in the "Depreciation and impairment" item in the income statement.

The Group's net financial items totalled EUR -2.4 million (EUR -2.2 million). The change in net financial items was the result of an increase in interest expenses, which was caused by a new working capital loan of EUR 2.0 million drawn down during the financial year and credit facilities in use during the financial year. The Group's result after financial items was EUR 0.2 million (EUR 1.6 million). Taxes totalled EUR 0.0 million (0.0 million) for the financial year. The Group's profit for the financial year was EUR 0.2 million (EUR 1.5 million). Basic earnings per share were EUR 0.02 (EUR 0.16) for the financial year. Diluted earnings per share were EUR 0.02 (EUR 0.16) for the financial year.

Agreement with the Defence Forces

On 31 May 2024, Componenta announced that the Minister of Defence had approved the proposal of the Ministry of Defence, supported by the Finance Committee of the Parliament of Finland, to acquire 120 mm mortar shell-tail assemblies for the Defence Forces during 2025–2028. The total value of the transaction is around EUR 50 million, including an option worth around EUR 9 million for 2028. The exercise of the option was confirmed in the last quarter of the year.

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

On 22 July 2024, Componenta announced that it had signed an agreement on the acquisition of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre, including their inventories, fixed assets and real estate, from Fortaco Group for around EUR 2.8 million. The net sales of the acquired business operations were around EUR 9.6 million in 2023. The transaction was completed on 1 October 2024. The business operations became part of Componenta on the closing date of the transaction. Componenta Manufacturing Oy will buy the properties used by the Kalajoki and Sepänkylä businesses from Fortaco Oy within one year, by 1 October 2025. Until then, Componenta is paying rent to Fortaco for the properties in Kalajoki and Sepänkylä. The paid rent will be deducted from the purchase price of the real estate (EUR 1 million). Componenta is financing

the transactions with its internal financing and the financing limits at its disposal.

The Kalajoki and Sepänkylä plants carry out welding, machining, surface treatment and installation of demanding steel parts and components. The acquired operations have a total of around 60 employees. The transaction has strengthened Componenta's service offering and capability for machine and equipment manufacturers. The extensive expertise gained through the acquisition has expanded the company's production portfolio and complemented its overall offering as a contract manufacturer for heavier production. Following the transaction, Componenta will also be able to make more extensive use of internal supply chains in terms of sheet metal cutting deliveries and heavy machining, for example. Componenta and the business operations of the Kalajoki plant and the Sepänkylä machining and service centre had common customers even before the acquisition.

Balance sheet, financing and cash flow

At the end of the financial year, the company's invested capital stood at EUR 40.0 million (EUR 39.9 million), and the return on investment was 6.6% (9.8%). The return on equity was 0.8% (6.2%). The Group's equity ratio stood at 41.3% (45.0%) at the end of the financial year. The equity ratio decreased as a result of an increase in non-interest-bearing liabilities compared with the previous year. The Group's equity was EUR 25.8 million (EUR 25.5 million). Its net gearing stood at 21.2% (35.6%) at the end of the financial year. The improvement in net gearing was mainly caused by stronger liquidity at the end of the year compared with the previous year. On the other hand, the net gearing ratio was weakened by a working capital loan of EUR 2 million from LocalTapiola and Elo Mutual Pension Insurance Company, agreed in the second quarter of the financial year and drawn in full on 12 April 2024. The loan term is five years. Other loan terms are usual.

Componenta Group's total liabilities on 31 December 2024 stood at EUR 37.6 million (EUR 31.7 million). Non-current liabilities amounted to EUR 11.7 million (EUR 11.9 million), and current liabilities totalled EUR 25.9 million (EUR 19.8 million). The Group's liabilities included EUR 4.1 million (EUR 3.6 million) in loans

from financial institutions. The Group's other debt items included EUR 10.5 million (EUR 7.9 million) in working capital, EUR 10.1 million (EUR 10.9 million) in lease liabilities related to facilities, machinery and equipment, and EUR 12.9 million (EUR 9.3 million) in other liabilities.

At the end of the financial year, the Group's cash in hand and at bank totalled EUR 8.7 million (EUR 5.3 million). The Group's liquidity has remained at a good level since the end of the financial year. At the end of the financial year, Componenta also had EUR 4.0 million (EUR 4.0 million) in unused committed credit facilities valid until September 2025. In addition during the financial year Componenta agreed on a financing arrangement of up to USD 3 million with a US investor MPL. The arrangement is valid from 1 July 2025 to 31 December 2027. Under the financing arrangement, Componenta may, at its sole discretion, raise funds in the form of a loan from MPL in instalments of up to USD 750,000. Against the loan, Componenta will then issue convertible debentures to MPL, with a maturity of three years. The annual interest rate on the convertible debentures is 4%. Componenta may, at any time, redeem convertible debentures from MPL by paying the principal amount and any accrued interest to MPL. MPL may demand the conversion of a convertible debenture after 18 months have passed from the issue of the convertible debenture. The subscription price per share for each instalment corresponds to 91.5% of the volume-weighted average price of the company's share over five consecutive trading days.

The Group's cash flow from operating activities in the financial year was EUR 8.2 million (EUR 1.1 million). Its cash flow for the financial year increased as a result of an increase in trade payables. In addition, the timing of the payment of certain significant purchases of materials before the balance sheet date of previous financial year had a negative impact on the cash flow for the previous year. At the end of the financial year, the Group's working capital (including inventories and trade receivables, less trade payables) was EUR 5.2 million (EUR 6.5 million).

Capital expenditure

The Group's capital expenditure totalled EUR 6.7 million (EUR 4.1 million). The capital expenditure mainly consisted of various production machinery

and equipment acquisitions and a business acquisition executed during the financial year. The Group's net cash flow from investing activities was EUR -3.2 million (EUR -2.7 million), which includes the Group's cash flow from capital expenditure in tangible and intangible assets and the payment of the purchase price for the business operations in Kalajoki and Sepänkylä.

Research and development activities

There were no research and development costs, because Componenta performs in contract manufacturing operations.

Risks and business-related uncertainties

The most significant risks related to Componenta's business operations are risks associated with the operating environment (competitive situation, prices, commodities and the environment), risks related to business operations (customers, suppliers, productivity, production and processes, labour market disruptions, contracts, product liability, personnel and information security) and financing risks (availability, liquidity, counterparty, currency, interest rate and credit).

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. Market prices for electricity remained at a reasonable level on average during the review period, although the price variation is very high on a daily and hourly basis.

Because of increased geopolitical tensions, the availability of raw materials and other materials may involve uncertainties in Componenta's operational activities. In addition, global challenges with the availability of certain components for customers may lead to production disruptions in our end-customers' plants 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 discussions with its suppliers, continuously updates

its needs forecast and optimises its inventory levels to meet longer-term demand, closely monitors the situation of its suppliers and market changes, and responds to these changes as necessary.

Componenta has no significant and immediate risk concentrations related to Russia, Ukraine or the Middle East among its customers or suppliers of goods. Componenta has no operations of its own in Russia, Ukraine or the Middle East. 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 Componenta's manufacturers of steel materials and wholesalers through the price development and availability of iron ore and coal, for example. The continuation of the wars and an unfavourable development of the geopolitical situation can continue to have a negative impact on the financial market, sales volumes, the availability and price development of raw materials and energy and the availability of foreign labour, which increases uncertainty in terms of forecasts. Any increases in import duties may indirectly affect Componenta's business operations through customers. 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 cash than expected into working capital. 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, supply and delivery channels and the related processes and systems. Componenta is also closely monitoring developments in the labour market. The quality, accuracy and availability of information are extremely important, as information technology plays a significant role in the operations of

Componenta and its suppliers and customers. If materialised, IT and cybersecurity risks may expose Componenta to disruptions and interruptions in operations and the loss or distortion of data, which may lead to interruptions in product availability. Componenta pays close attention to cybersecurity risks and monitors its customers' situations and notifications.

Componenta continuously monitors the liquidity and counterparty risk. The financing of the company's business operations is based on income financing, factoring arrangements, committed loans from financial institutions, credit facilities in force until September 2025 and the convertible bond arrangement established in May 2024. Any termination or non-renewal of factoring arrangements or credit facilities can create uncertainties for Componenta's liquidity. The company estimates that the group will be able to obtain debt financing from the market also in the future, if necessary. In addition, if materialised, the counterparty risk may cause uncertainties in terms of Componenta's liquidity. The Group's liquidity was at a good level at the end of the financial year. At the end of the review period, Componenta had EUR 4.0 million in unused committed credit facilities and a convertible bond arrangement of up to USD 3.0 million agreed with MPL, a US investor, for 1 July 2025 to 31 December 2027.

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%. In accordance with the agreed terms, the covenants are reviewed semi-annually on 30 June and 31 December, and are valid for as long as the liability or amount related to the loan agreements is outstanding or undrawn. As a result of a low rolling 12-month EBITDA, the first covenant was not met on 30 June 2024, and the company received waivers from the financiers during June 2024 for the situation on 30 June. On the balance sheet date on 31 December 2024, Componenta's financial situation met all the covenants included in the loan agreements. Unfavourable EBITDA development over a rolling 12-month period can cause a covenant breach.

Flagging notifications

Componenta did not receive any flagging notifications in 2024.

Resolutions of the Annual General Meeting

Componenta Corporation's Annual General Meeting (AGM) was held in Vantaa on 10 April 2024. The AGM adopted the financial statements and consolidated financial statements for 2023 and discharged the members of the Board of Directors and the CEO from liability for the financial year from 1 January to 31 December 2023. 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 2023.

The AGM decided that the Board of Directors consists of five members. The AGM re-elected Tomas Hedenborg, Anne Koutonen, Harri Suutari and Petteri Walldén as members of the Board. Lars Wrebo was elected as a new member 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 organisational 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 elected the sustainability audit firm BDO Oy as its sustainability auditor, with sustainability auditor Laura Castrén, APA, as the principal sustainability auditor.

The AGM authorised the Board of Directors to decide on share issues in one or several instalments so that share issues can be executed by offering new shares or transferring own 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 own 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 the 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 2025. 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.

The AGM decided to amend the Articles of Association by adding a new Article 8 on a sustainability auditor. As a result of the amendment, the numbering of the current Articles 8, 9 and 10 will change accordingly to Articles 9, 10 and 11. The AGM decided that the future Article 11 of the Articles of Association concerning the matters to be discussed at the Annual General Meeting will be supplemented by adding a new sub-item 10 on the election of the sustainability auditor and by adding to sub-item 6 a mention of the fee and the reimbursement criteria for the travel expenses of the auditor and the sustainability auditor.

A stock exchange release about the resolutions of the AGM is available in full on the company's website.

Board of Directors and management

Until 10 April 2024, Componenta's Board of Directors consisted of Harri Suutari (Chair), Anne Koutonen (Vice Chair), Tomas Hedenborg and Petteri Walldén. From 10 April 2024, Componenta's Board of Directors consisted of Harri Suutari (Chair), Anne Koutonen (Vice Chair), Tomas Hedenborg, Petteri Walldén 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 2.75 (EUR 2.67). The lowest price was EUR 2.12 (EUR 2.20), and the highest was EUR 3.55 (EUR 3.25). The quoted price at the end of the financial year was EUR 2.76 (EUR 2.35). At the end of the financial year, the market value of the company's shares was EUR 26.8 million (EUR 22.8 million), and the volume of shares traded during the financial year was 21.9% (20.3 %) 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 9,712,757 (9,712,757). The company had 7,005 (6,975) shareholders at the end of the financial year.

Option rights

On 13 April 2023, Componenta Corporation's Board of Directors decided to start a new option programme for key personnel of Componenta Corporation and its subsidiaries in line with the authorisation granted by the Annual General Meeting on 13 April 2023.

The share subscription price using 2023B option rights is EUR 2.35 per share, which is the volume-weighted average price of the company's share on Nasdaq Helsinki between 22 April and 21 May 2024. The subscription price of shares subscribed for using 2023B option rights will be reduced by the amount of return of share capital per share and the amount of dividends distributed by the company and return of equity distributed from the unrestricted equity reserve per share. A maximum of 133,326 new shares in the company or shares held by the company can be subscribed for using 2023B option rights. The subscription period for shares to be subscribed for using 2023B option rights will run from 1 June 2027 to 31 May 2029. The theoretical market value of a 2023B option right is around EUR 1.0532. The total theoretical market value of the option rights is around EUR 140,418. The theoretical market value of option rights has been calculated applying the Black-Scholes model under the following assumptions: share price EUR 2.36; share subscription price EUR 2.35 under an option right; risk-free interest rate 2.89%; option right validity around 5 years; and volatility 46.92%.

In addition, at the end of the review period, Componenta had two previously decided option programmes: 2023A and 2018C. There were a total of 133,348 option rights under the 2023A programme, of which none were held by the company. The share subscription price under the 2023A programme is EUR 3.00, and each option entitles its holder to subscribe for one Componenta share. The subscription period for shares under the 2023A programme runs from 1 June 2026 to 31 May 2028. There were a total of 76,462 option

rights under the 2018C programme, of which 11,100 were held by the company. The share subscription price under the 2018C programme is EUR 3.03, and each option entitles its holder to subscribe for two Componenta shares. The subscription period for shares under the 2018C programme runs from 1 December 2023 to 30 November 2025.

The 2018B option programme ended in November 2024. In the financial year, no option rights under the current option programmes were used to subscribe for shares. The target group of all the option programmes consists of around 15 key people, including the members of the Group's Corporate Executive Team.

Annual General Meeting

Componenta Corporation's Annual General Meeting will be held on Wednesday 23 April 2025 in Vantaa, Finland. The notice of the meeting will be published as a separate stock exchange release.

Financial communication in 2025

In 2025, Componenta will publish its financial reports as follows:

- Business review for January–March 2025 on Friday 9 May 2025
- Half-year financial report for January–June 2025 on Wednesday 23 July 2025
- Business review for January–September 2025 on Thursday 30 October 2025.

The 2024 Annual Review, including the financial statements and the Board of Directors' report, which includes information in accordance with the CSRD, will be published during the week beginning 24 March 2025. In addition, Componenta will publish its corporate governance statement and remuneration report for 2024.

Helsinki 7 March 2025

COMPONENTA CORPORATION

Board of Directors

Financial statements release tables

Consolidated income statement

EUR thousand	Jan 1-Dec 31, 2024	Jan 1-Dec 31, 2023	Jul 1-Dec 31, 2024	Jul 1-Dec 31, 2023
Net sales	97,145	101,809	47,138	41,581
Other operating income	3,486*	751	3,143*	463
Operating expenses	-92,777	-97,283	-44,342	-42,178
EBITDA	7,854*	5,278	5,939*	-133
<i>% of net sales</i>	8.1%	5.2%	12.6%	-0.3%
Depreciation, amortization and write-downs	-5,292	-1,516**	-2,583	1,396**
Operating result	2,562	3,762**	3,355	1,263**
<i>% of net sales</i>	2.6%	3.7%	7.1%	3.0%
Financial income and expenses	-2,358	-2,193	-1,162	-1,064
Result after financial items	204	1,568	2,193	199
<i>% of net sales</i>	0.2%	1.5%	4.7%	0.5%
Income taxes	0	-21	0	-74
Result for the financial period	204	1,547	2,193	125

Allocation of result for the period

To equity holders of the parent	204	1,547	2,193	125
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Earnings per share calculated on result attributable to the shareholders of the parent company

- Basic earnings per share, EUR	0.02	0.16	0.23	0.01
- Diluted earnings per share, EUR	0.02	0.16	0.22	0.01

* The EBITDA for the financial year includes a non-recurring return 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 operating result for 2023 includes a non-recurring income of EUR 4.2 million from the reversal of the impairment loss related to the foundry business's production machinery and equipment.

Consolidated statement of financial position

EUR thousand	Dec 31, 2024	Dec 31, 2023
Assets		
Non-current assets		
Intangible assets	1,574	1,995
Goodwill	3,225	3,225
Tangible assets	32,973	30,974
Receivables	360	413
Total non-current assets	38,132	36,607
Current assets		
Inventories	13,994	12,628
Trade and other receivables	2,584	2,778
Cash and cash equivalents	8,703	5,277
Total current assets	25,281	20,683
Total assets	63,412	57,290

EUR thousand	Dec 31, 2024	Dec 31, 2023
Shareholders' equity and liabilities		
Shareholders' equity		
Share capital	1,000	1,000
Other equity	24,831	24,550
Equity attributable to equity holders of the parent company	25,831	25,550
Shareholders' equity	25,831	25,550
Liabilities		
Non-current liabilities		
Interest-bearing liabilities	10,697	11,294
Interest free liabilities and capital loans	946	625
Provisions	14	14
Total non-current liabilities	11,657	11,934
Current liabilities		
Interest bearing liabilities	3,478	3,080
Interest free liabilities	22,088	16,392
Provisions	358	334
Total current liabilities	25,924	19,806
Total liabilities	37,581	31,740
Total shareholders' equity and liabilities	63,412	57,290

Condensed consolidated cash flow statement

EUR thousand	Jan 1-Dec 31, 2024	Jan 1-Dec 31, 2023
Cash flow from operating activities		
Result after financial items	204	1,568
Depreciation, amortization and write-downs*	5,292	1,516
Net financial income and expenses	2,358	2,193
Other income and expenses, adjustments to cash flow**	-2,573	-791
Change in net working capital	5,193	-1,289
Cash flow from operations before financing and income taxes	10,474	3,198
Interest received and paid and dividends received	-2,242	-2,072
Net cash flow from operating activities	8,232	1,126
Cash flow from investing activities		
Capital expenditure in tangible and intangible assets	-3,187	-2,794
Sale of tangible and intangible assets	18	45
Net cash flow from investing activities	-3,168	-2,749
Cash flow from financing activities		
Issuance of convertible bond	-97	-
Repayment of lease liabilities	-2,090	-1,748
Repayment of current loans	-1,450	-1,952
Draw-down of non-current loans	2,000	2,000
Net cash flow from financing activities	-1,637	-1,700
Change in liquid assets	3,426	-3,323
Cash and cash equivalents at the beginning of the period	5,277	8,600
Cash and cash equivalents at the period end	8,703	5,277

* Depreciation, amortization and write-downs for 2023 includes a non-recurring gain of EUR 4.2 million arising from the reversal of an impairment loss related to production machinery and equipment in the foundry business.

** Other income and expenses, adjustments to cash flow mainly include a non-recurring income of EUR 2.9 million from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

Statement of changes in consolidated shareholders' equity

EUR thousand	Share capital	Unrestricted equity reserve	Other reserves	Retained earnings	Shareholders' 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
Transaction 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

EUR thousand	Share capital	Unrestricted equity reserve	Other reserves	Retained earnings	Shareholders' equity total
Shareholders' equity Jan 1, 2023	1,000	17,010	2,507	3,383	23,900
Net result				1,547	1,547
Total comprehensive income	0	0	0	1,547	1,547
Transaction with owners:					
Option and share-based compensation				103	103
Transactions with owners, total	0	0	0	103	103
Shareholders' equity Dec 31, 2023	1,000	17,010	2,507	5,033	25,550

Group development

Group development by quarter

EUR thousand	Q4/24	Q3/24	Q2/24	Q1/24	Q4/23	Q3/23	Q2/23	Q1/23
Net sales	26,886	20,252	26,441	23,566	21,672	19,910	29,502	30,726
EBITDA	4,716	1,223	2,066	-152	-533	399	2,611	2,800
Operating result	3,450	-94	735	-1,529	-1,930	3,193	1,129	1,370
Net financial items	-592	-570	-647	-548	-542	-522	-640	-489
Result after financial items	2,857	-664	88	-2,077	-2,472	2,671	489	880

Order book at period end

EUR thousand	Q4/24	Q3/24	Q2/24	Q1/24	Q4/23	Q3/23	Q2/23	Q1/23
Order book	16,682	13,918	10,807	15,768	14,532	13,539	10,419	16,579

Accounting principles

Componenta Corporation's 2024 financial statements release has been prepared in line with IAS 34 Interim Financial Reporting and should be read in connection with Componenta's 2023 financial statements, which were published on 15 March 2024. Componenta has applied the same accounting principles to the financial statements release as it applied to its 2023 financial statements. The financial statements release has not been audited.

The Kalajoki and Sepänkylä business operations acquired during the financial year have been consolidated into the Componenta Group since the time of execution of the transaction on 1 October 2024.

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 2024 and their amendments had no material impact on the consolidated financial statements.

Segment information

Componenta provides its customers with services throughout the supply chain, including procedure design, casting, machining, metal sheet cutting, pipe products, forged blanks, surface treatments and logistics services, thus creating value-added total solutions for customers. Componenta's main products for sale are cast and machined metal components, as well as welded structures, forged blanks, pipe products and metal sheet cutting. The company's subcontracting network further expands its offering. Componenta's high-quality metal components are used in mechanical engineering, agricultural and forestry machinery and the energy industry. Componenta's customers are global machine and equipment manufacturers, with whom Componenta has long-term customer relationships. Sales revenue that is minor from the Group's perspective is 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 the financial characteristics, long-term sales margins and sales growth trends of the operating segments. The operating segments consist of two foundries, four machining units and four material service units owned by the Group. Based on the analysis, the above aspects are similar and consistent, as a result of which Componenta has only one reportable segment. Componenta'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, the nature of production processes, the types and groups of customers for products and services, distribution channels and the regulatory environment. Componenta also reports the distribution of its net sales between geographical areas and net sales from customers who account for more than 10% of the Group's net sales.

Accounting principles requiring the management's judgement

When preparing the consolidated financial statements in accordance with the International Financial Reporting Standards, the management needs to make 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 2024 have been prepared on a going concern basis. In assessing the continuity of operations, Componenta has analysed the liquidity risk and the adequacy of financing. In assessing the adequacy of financing, Componenta's management has taken into account the factors described in the following paragraph, among other aspects.

Componenta's sales volumes are at a reasonable level despite the risks posed by the Russian war of aggression and increased geopolitical tensions. The temporarily weaker short-term order books have been addressed by means of 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 based on indices in three months on average. At the end of the financial year, the Group's cash in hand and at bank totalled EUR 8.7 million (EUR 5.3 million). The Group's liquidity was at a good level. Componenta also had EUR 4.0 million in unused committed credit facilities at the end of the financial year. In April 2024, Componenta agreed on and drew down a new EUR 2.0 million working capital loan. In addition, Componenta had a convertible bond arrangement of up to USD 3 million agreed with MPL, a US investor, for 31 July 2025 to 31 December 2027. Componenta's net debt stood at EUR 5.5 million (EUR 9.1 million). It is the company's view that the Group also has access to debt financing from the market if necessary. The management has analysed the companies' cash flow forecasts for the next 12 months.

The management has also made other estimates and assumptions in determining the valuation of assets such as investment properties, goodwill, tangible and intangible assets and inventories, as well as the applicability of deferred tax assets, and contingent liabilities, for the financial statements. The management has also assessed the impact of inflation and market interest rate levels on the preparation of the financial statements and the valuation of the assets mentioned above. In addition, the management has assessed the value of accounts receivable. The management has assessed the situation in terms of both the company's own industry and the overall economic situation. The assessment did not have a material impact on the credit loss provision in the financial statements. Componenta regularly updates its credit

loss provision. Componenta continuously assesses the impacts of the Russian war of aggression and the increased geopolitical tensions on financial reporting. Componenta closely monitors market developments and its customers' situation and adjusts its operations accordingly. The management has assessed any indications of impairment of assets and reversals of impairment. These estimates and assumptions involve risks and uncertainty, and it is therefore possible that these forecasts will change when the circumstances change, which may affect the recoverable amount of assets. More information about annual impairment testing is provided in the notes to the 2024 financial statements.

In addition, the management's judgement has been applied to determining the balance sheet value of a piece of equipment acquired by Componenta Manufacturing Oy and the related liability. The valuation of the asset and the financial liability has been affected by an estimate of the operating hours of the equipment over the next 10 years, and by the effective interest method.

Valuation of properties and land areas

Componenta applies the acquisition cost model permitted by IAS 16 for land, buildings and structures, where properties and land areas are recognised on the balance sheet at the original acquisition cost less depreciation and impairment according to plan. The revaluation model used in 2012–2023 was abandoned at the end of 2023 because the acquisition cost model is estimated to provide more reliable and relevant information about the impacts of transactions, other events or circumstances on the entity's financial position, financial performance and cash flows.

Net sales

Componenta Corporation is an international technology group and Finland's leading contract manufacturer in the engineering industry. Componenta and its predecessors have more than 200 years of experience in metal processing, method design, product development co-operation and various manufacturing methods, as well as their development. The group's operational functions are located in Finland. Componenta's technology portfolio is extensive. The group manufactures both cast and machined metal components as

well as forgings, pipe products and plate sections. 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 the customer flexibly, especially in short and medium-sized production series. The wide range of production units covers sizes ranging from hundreds of grams to thousands of kilograms, volumes available from pieces to tens of thousands of series, and many different material options.

Net sales by market area

EUR thousand	Jan 1–Dec 31, 2024	Jan 1–Dec 31, 2023
Finland	81,090	82,813
Sweden	10,517	11,286
Germany	1,496	2,374
Other European countries	3,649	5,010
Other countries	417	312
Internal items/eliminations	-24	13
Total	97,145	101,809

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

Net sales by business area

%	Jan 1–Dec 31, 2024	Jan 1–Dec 31, 2023
Machine building	39	45
Agricultural machinery	20	30
Defence equipment industry	15	4
Energy industry	14	9
Forestry machinery	7	7
Other industries	5	5
Total	100	100

Net sales by customer

Componenta has two significant customers, whose share of the net sales is over 10%. The customers' share of the Group's net sales is 19.8% (29.1%) and 14.4%.

Tangible and intangible assets

Changes in tangible assets

EUR thousand	Dec 31, 2024	Dec 31, 2023
Acquisition cost at the beginning of the period	146,060	136,915
Additions*	6,664	3,817
Revaluation of machinery and equipment**	0	4,235
Disposals and transfers between items	-18	1,093
Acquisition cost at the end of the period	152,705	146,060
Accumulated depreciation at the beginning of the period	-115,086	-109,922
Depreciations, amortizations and write-downs during the period	-4,647	-5,164
Accumulated depreciation at the end of the period	-119,733	-115,086
Carrying amount at the end of the period	32,973	30,974

Changes in intangible assets

EUR thousand	Dec 31, 2024	Dec 31, 2023
Acquisition cost at the beginning of the period	22 919	22 321
Additions	68	249
Disposals and transfers between items	17	348
Acquisition cost at the end of the period	23 004	22 919
Accumulated depreciation at the beginning of the period	-20 924	-20 336
Depreciations, amortizations and write-downs during the period	-506	-587
Accumulated depreciation at the end of the period	-21 429	-20 924
Carrying amount at the end of the period	1 574	1 995

Goodwill

EUR thousand	Dec 31, 2024	Dec 31, 2023
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 increases in tangible assets in 2024 include the business operations acquired during the financial year in Kalajoki and Sepänkylä.
 ** A reversal of an impairment loss of EUR 4,235 thousand in accordance with IAS 36 on production machinery and equipment was carried out in 2023. The reversal was based on an estimate of future long-term profit expectations based on external and internal information sources.

On each balance sheet date, Componenta assesses whether there are indications that an impairment loss recognised on an asset other than goodwill in earlier periods may no longer exist or may have decreased. If there are any indications, Componenta estimates the recoverable amount of that asset. When assessing indications of a decrease in an impairment loss, Componenta assesses external and

internal information sources. If there is a change in the estimates used to determine the recoverable amount of an asset when recognising an impairment loss, a reversal of the impairment loss is recognised through profit or loss. However, the increased book value resulting from the impairment loss never exceeds the book value that the asset would have had without the recognised impairment loss.

Changes in right-of-use assets

EUR thousand	Dec 31, 2024	Dec 31, 2023
Acquisition cost at the beginning of the period	10,063	9,484
Additions	1,165	1,272
Transfers between items	237	1,473
Depreciation	-2,238	-2,166
Carrying amount at the end of the period	9,228	10,063

Values of financial assets and liabilities

Dec 31, 2024, EUR thousand	Financial assets and liabilities measured at fair value through profit and loss	Financial assets and liabilities measured at amortised cost	Financial assets and liabilities 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

Dec 31, 2023, EUR thousand	Financial assets and liabilities measured at fair value through profit and loss	Financial assets and liabilities measured at amortised cost	Financial assets and liabilities measured at fair value through other comprehensive income	Lease liabilities	Total
Non-current assets					
Other receivables		90			90
Current assets					
Cash and cash equivalents		5,277			5,277
Accounts receivables		1,847			1,847
Total financial assets		7,214			7,214
Non-current liabilities					
Loans from financial institutions		2,372			2,372
Lease liabilities				8,922	8,922
Other loans		0			0
Trade payables and advances received		175			175
Current liabilities					
Loans from financial institutions		1,141			1,141
Lease liabilities				1,939	1,939
Other loans		0			0
Trade payables and advances received		8,044			8,044
Total financial liabilities		11,732		10,861	22,593

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, 2024	Dec 31, 2023
Business mortgages		
For own debts	11,500	17,600
Other leasing commitments	347	460
Other commitments	68	68
Total	11,915	18,128

Secured liabilities

EUR thousand	Dec 31, 2024	Dec 31, 2024
Liabilities secured with pledges, real estate or business mortgages		
Loans from financial institutions	4,064	3,513
Total	4,064	3,513

During the financial year 2024, Componenta Corporation has, as part of the settlement agreement, renounced the shares of Majakka Voima Oy, which is in liquidation. No profit has been realised from the sale of the shares in the result for the financial year. According to Componenta's assessment, there are no financial liabilities to Componenta, which is why the figures for Componenta's financial year do not include any provisions or contingent liabilities related to this matter.

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 2024 nor 2023 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, 2024	Dec 31, 2023
Equity ratio, %	41.3	45.0
Equity per share, EUR	2.66	2.63
Invested capital at period end, EUR thousand	40,006	39,924
Return on investment, %	6.6	9.8
Return on equity, %	0.8	6.2
Net interest-bearing debt, EUR thousand	5,472	9,097
Net gearing, %	21.2	35.6
Order book, EUR thousand	16,682	14,532
Capital expenditure excl. lease liabilities, EUR thousand	5,567	2,794
Capital expenditure incl. lease liabilities, EUR thousand	6,732	4,066
Capital expenditure incl. lease liabilities, % of net sales	6.9	4.0
Average number of personnel during the period	614	589
Average number of personnel during the period, incl. leased personnel	639	631
Number of personnel at period end	681	584
Number of personnel at period end, incl. leased personnel	689	615
Share of export and foreign activities in net sales, %	16.5	18.6
Contingent liabilities, EUR thousand	11,915	18,128

Per Share Data	Dec 31, 2024	Dec 31, 2023
Basic earnings per share, EUR	0.02	0.16
Diluted earnings per share, EUR	0.02	0.16
Cash flow per share, EUR	0.85	0.12

Items affecting comparability

EUR Thousand	Jan 1–Dec 31, 2024	Jan 1–Dec 31, 2023
EBITDA	7,854	5,278
Income and expenses related to corporate and structural arrangements	-2,924	0
Adjusted EBITDA	4,930	5,278

EUR Thousand	Oct 1–Dec 31, 2024	Oct 1–Dec 31, 2023
EBITDA	4,716	-533
Income and expenses related to corporate and structural arrangements	-2,924	0
Adjusted EBITDA	1,792	-533

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	= $\frac{\text{Trading volume}}{\text{Number of shares traded during the financial period}}$
Osinko/osake, e	= $\frac{\text{Tilikaudelta jaettu osinko}}{\text{Osakkeiden lukumäärä tilikauden lopussa}}$
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.



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