

RECONCILIATIONS OF APRANGA APB ALTERNATIVE PERFORMANCE MEASURES

(thousand EUR, unless otherwise stated)

DATA FROM STATEMENTS OF COMPREHENSIVE INCOME

	Q1-Q3 2021	Q1-Q3 2020	2020	2019	2018
A Revenue	132.041	125.909	169.958	205.005	187.207
B Operating profit (loss)	8.909	6.190	7.038	11.929	9.199
C Finance costs	(739)	(808)	(1.077)	(935)	67
D Profit (loss) before income tax	8.170	5.382	5.961	10.994	9.266
E Income tax (expense)	(1.360)	(962)	(1.025)	(1.754)	(1.701)
F Profit (loss) for the year	6.810	4.420	4.936	9.240	7.565

DATA FROM STATEMENTS OF FINANCIAL POSITION

	30-09-2021	30-09-2020	31-12-2020	31-12-2019	31-12-2018
Non-current assets	88.032	94.605	94.605	101.634	26.164
G Current assets	85.669	65.628	65.628	51.076	52.749
H - where of Cash and cash equivalents	36.616	26.209	26.209	6.712	7.009
I Assets total	173.701	160.304	160.304	152.790	79.103
J Equity	70.292	63.482	63.482	58.546	56.764
Non-current liabilities	50.530	62.867	62.867	58.730	2.788
K - where of Borrowings	0	200	200	500	800
L Current liabilities	52.879	33.955	33.955	35.514	19.551
M - where of Borrowings	275	300	300	300	300
Equity and Liabilities total	173.701	160.304	160.304	152.790	79.103

DATA FROM STATEMENTS OF CASH FLOW

	Q1-Q3 2021	Q1-Q3 2020	2020	2019	2018
N Depreciation and amortization	14.306	15.205	20.302	19.077	6.364
O Purchases of property, plant and equipment and intangible assets	(7.231)	(4.065)	(5.261)	(21.727)	(8.901)
P Proceeds on disposal of property, plant and equipment	2.418	880	884	8.918	3.719

OTHER STATEMENTS DATA

	Q1-Q3 2021	Q1-Q3 2020	2020	2019	2018
Q APB Apranga number of shares	55.291.960	55.291.960	55.291.960	55.291.960	55.291.960
R The share price at the end of reporting period, in EUR	1,94	1,68	1,80	2,11	1,60
S Dividend	nd	nd	0	0	7.188

ALTERNATIVE PERFORMANCE MEASURES

	Q1-Q3 2021	Q1-Q3 2020	2020	2019	2018
T EBITDA [D-C+N]	23.215	21.395	27.340	31.006	15.563
EBITDA margin, % [T/A]	17,6%	17,0%	16,1%	15,1%	8,3%
EBIT [B]	8.909	6.190	7.038	11.929	9.199
EBIT margin, % [B/A]	6,7%	4,9%	4,1%	5,8%	4,9%
Net investment [-1*(O+P)]	4.813	3.185	4.377	12.809	5.182
U Net debt [K+M-H]	(36.341)	(25.709)	(25.709)	(5.912)	(5.909)
Net debt to equity, % [U/J]	-51,7%	-40,5%	-40,5%	-10,1%	-10,4%
V Earnings per share (EPS), in EUR [F*1000/Q]	0,12	0,08	0,09	0,17	0,14
Price-to-Earnings ratio (P/E) [R/V]	16	21	20	13	12
Dividend payout ratio, %	nd	nd	0%	0%	95%
Return on equity (ROE), % [F/J]	9,7%	7,0%	7,8%	15,8%	13,3%
Return on assets (ROA), % [F/I]	3,9%	2,8%	3,1%	6,0%	9,6%
Current ratio [G/L]	1,6	1,9	1,9	1,4	2,7