

## Consolidated income statement

KSEK	2024	2023	2024	2023	2023
	Jan-Jun	Jan-Jun	Q2	Q2	Full-year
Product related revenue	65 961	71 687	32 724	34 160	141 394
Services	64 309	58 895	32 266	28 294	115 809
Operations, third party revenue and others	2 240	2 382	1 162	1 494	5 068
Hardware, sale and lease revenue	5 099	2 444	371	431	4 746
<b>Total revenues</b>	<b>137 609</b>	<b>135 407</b>	<b>66 523</b>	<b>64 380</b>	<b>267 017</b>
<b>Operating expenses</b>					
Purchase of hardware	-3 598	-1 696	-170	-552	-3 165
Project and subcontracting costs	-10 265	-15 297	-4 902	-7 067	-29 174
Personnel costs	-103 945	-96 106	-52 195	-48 539	-187 963
Other operating expenses	-13 724	-11 981	-6 940	-5 925	-23 508
Amortization of goodwill and intangible assets	-4 550	-4 551	-2 275	-2 274	-9 103
Depreciation of tangible assets	-904	-821	-458	-408	-1 687
<b>Operating profit before financial items</b>	<b>623</b>	<b>4 956</b>	<b>-417</b>	<b>-386</b>	<b>12 417</b>
Results from financial investments	141	47	-50	141	-41
<b>Profit after financial items</b>	<b>764</b>	<b>5 004</b>	<b>-468</b>	<b>-244</b>	<b>12 376</b>
Taxes	-380	-1 278	330	263	-2 846
<b>Net profit for the period/year</b>	<b>384</b>	<b>3 726</b>	<b>-138</b>	<b>19</b>	<b>9 530</b>

## Consolidated balance sheet

KSEK	2024-06-30	2023-06-30	2023-12-31
<b>Fixed assets</b>			
<i>Intangible assets</i>			
Software	28 020	33 221	30 611
Goodwill	11 482	15 389	13 436
<i>Tangible assets</i>			
Equipment	5 853	5 902	5 927
<i>Financial assets</i>			
Other securities held as fixed assets	2 537	2 338	2 511
Deferred tax	81	49	80
<b>Total fixed assets</b>	<b>47 972</b>	<b>56 899</b>	<b>52 565</b>
<b>Current assets</b>			
Inventories	834	567	1 705
Accounts receivable	49 775	41 808	46 998
Income taxes recoverable	401	0	0
Other receivables	1 510	1 636	1 100
Prepaid expenses and accrued income	7 906	6 241	4 473
Short term Investments	98	96	97
Cash and bank balances	24 576	29 231	22 244
<b>Total current assets</b>	<b>85 099</b>	<b>79 580</b>	<b>76 617</b>
<b>Total assets</b>	<b>133 071</b>	<b>136 479</b>	<b>129 182</b>

## Consolidated balance sheet

KSEK	2024-06-30	2023-06-30	2023-12-31
<b>Equity and liabilities</b>			
<i>Equity</i>			
Share capital	1 122	1 115	1 122
Other equity including profit for the year	61 925	61 629	67 056
<b>Total equity for the shareholders in the Company</b>	<b>63 047</b>	<b>62 744</b>	<b>68 178</b>
<b>Total equity</b>	<b>63 047</b>	<b>62 744</b>	<b>68 178</b>
<b>Provisions</b>			
Provisions for taxes	299	303	299
Other provisions	1 151	1 151	1 151
<b>Total provisions</b>	<b>1 450</b>	<b>1 454</b>	<b>1 450</b>
<b>Long-term liabilities</b>			
Long-term interest bearing liabilities	6 000	10 000	8 000
<b>Total long-term liabilities</b>	<b>6 000</b>	<b>10 000</b>	<b>8 000</b>
<b>Current liabilities</b>			
Short-term interest bearing liabilities	4 000	4 000	4 000
Advance payments from customers	9 139	10 211	829
Accounts payable	7 282	4 580	5 618
Current tax liability	347	2 787	2 176
Other liabilities	14 194	13 707	13 811
Accrued expenses and deferred income	27 612	26 996	25 120
<b>Total current liabilities</b>	<b>62 574</b>	<b>62 281</b>	<b>51 554</b>
<b>Total equity and liabilities</b>	<b>133 071</b>	<b>136 479</b>	<b>129 182</b>

## Consolidated cash flow statement

	2024	2023	2024	2023	2023
KSEK	Jan-Jun	Jan-Jun	Q2	Q2	Full-year
<b>Operating activities</b>					
Operating profit	623	4 956	-418	-886	12 417
Reversal of non-cash items			0	0	
- Depreciation and amortization of fixed assets	5 457	5 372	2 736	2 683	10 775
Interest received	572	372	283	231	881
Interest paid	-475	-455	-292	-242	-916
Income tax paid	-2 610	235	-1 134	-221	-1 980
<b>Changes from operating activities before working capital</b>	<b>3 567</b>	<b>10 480</b>	<b>1 175</b>	<b>1 565</b>	<b>21 177</b>
<b>Working capital</b>					
Inventories (+ decrease)	871	280	-39	-28	-858
Accounts receivable (+ decrease)	-2 778	-9 783	4 623	-2 728	-15 173
Other current receivables (+ decrease)	-3 818	-3 446	-1 362	-2 124	-1 195
Accounts payable (+ increase)	1 644	-2 166	-1 094	419	-1 091
Other current liabilities (+ increase)	11 006	17 130	-2 921	-2 200	6 193
<b>Cash flow from operating activities</b>	<b>10 492</b>	<b>12 495</b>	<b>382</b>	<b>-5 096</b>	<b>9 053</b>
<b>Investing activities</b>					
Purchase of tangible assets	-801	-924	-602	-231	-1 829
Increase/decrease of financial investments	44	130	-41	13	-19
<b>Cash flow from investing activities</b>	<b>-757</b>	<b>-794</b>	<b>-643</b>	<b>-218</b>	<b>-1 848</b>
<b>Financing activities</b>					
Repayment/amortization of loan	-2 000	-2 000	-1 000	-1 000	-4 000
Dividend paid	-5 612	-5 612	-5 612	-5 612	-5 612
<b>Cash flow from financing activities</b>	<b>-7 612</b>	<b>-7 612</b>	<b>-6 612</b>	<b>-6 612</b>	<b>-9 612</b>
<b>Cash flow for the period</b>	<b>2 123</b>	<b>4 089</b>	<b>-6 873</b>	<b>-11 926</b>	<b>-2 407</b>
Cash and cash equivalent at the beginning of the period	22 341	25 949	31 431	40 970	25 949
Exchange rate differences in cash and cash equivalent	210	-711	116	283	-1 201
<b>Cash and cash equivalents at the end of the period</b>	<b>24 674</b>	<b>29 327</b>	<b>24 674</b>	<b>29 327</b>	<b>22 341</b>

<b>Change in equity, KSEK</b>	<b>2024</b>	<b>2023</b>
	<b>Jan-Jun</b>	<b>Full-year</b>
OB Equity 2024-01-01 (2023-01-01)	68 178	65 295
Dividend	98	-5 612
Translation difference	-5 612	-1 035
Profit for the period	384	9 530
Equity 2024-06-30 (2023-12-31)	63 048	68 178

<b>Consolidated key ratios</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Jan-Jun</b>	<b>Jan-Jun</b>	<b>Full-year</b>
EBITA (KSEK)	5 173	9 507	23 641
Operating margin, EBITA (%)	3,8%	7,0%	9,0%
EBIT (KSEK)	623	4 956	14 531
Operating margin, EBIT (%)	0,5%	3,7%	5,5%
Profit margin (%)	0,6%	3,7%	5,3%

#### **Consolidated financial summary**

Liquid assets (MSEK)	24,7	29,3	25,9
Equity (MSEK)	63,0	62,7	65,3
Equity ratio (%)	47,4%	46,0%	52,0%
Liquid ratio (%)	135%	127%	135%

#### **Consolidated employees**

Employees as at period end (numbers)	200	194	191
Annual employees for the full period (numbers)	195	186	186
Revenue/Employee (KSEK)	706	728	1 408
Operating profit or loss/employee (KSEK)	27	51	127
Employee turnover (%)	2,5%	1,0%	11,0%
Sickness absence (%)	2,5%	2,4%	4,4%

#### **Share in Triona AB**

Number of shares at the end of the period (units)	5 611 680	5 611 680	5 611 680
Earnings per share Triona AB (SEK)	0,07	0,66	1,91
Equity per share Triona AB (SEK)	11,24	11,18	11,64

## Definitions

<b>EBITA</b>	Result before amortization and write-downs of intangible assets.
<b>EBIT</b>	Operating profit before financial items and tax.
<b>Operating margin</b>	EBIT in percent of net sales.
<b>Profit margin</b>	Profit/loss before tax in percent of total revenue.
<b>Liquid assets</b>	The group's total monetary balances in terms of cash; cash, bank accounts, short term Investments, etc.
<b>Equity</b>	Reported equity and untaxed reserves after deferred tax deduction to current tax rate.
<b>Equity ratio</b>	Equity in percent of total assets.
<b>Liquid ratio</b>	Current assets excluding inventory in percent of current liabilities.
<b>Annual employees</b>	Refers to the number of employees measured in contracted time and fulltime positions.
<b>Earnings per share</b>	Profit after tax attributable to parent company's shareholders/total amount outstanding shares.
<b>Equity per share</b>	Equity attributable to the parent company's shareholders /total amount of outstanding shares.