



Oriola publishes restated quarterly financial information reflecting earlier announced reporting changes

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Oriola publishes restated quarterly financial information reflecting earlier announced reporting changes

Oriola announced on 20 March 2026 that it is undertaking a change in its external financial reporting to better reflect its value creation and improve transparency and comparability. Following a more detailed review of customer contracts, it was identified that the judgement of agent-principal relating to a few contracts needed to be clarified. As a result, net sales for the full-year 2025 and 2024 have been corrected compared to the information published on 20 March 2026. The corrected financial information including quarterly information is presented in the attachment.

The announced reporting changes include adopting a new revenue recognition policy that reflects Oriola's service-driven business and implementing new reporting segments.

Change in revenue recognition (IFRS 15 *Revenue from Contracts with Customers*)

- Oriola's management has made a judgement of customer contracts and is adopting a new revenue recognition policy.
- Net sales from agreements with pharmaceutical companies where Oriola buys the products into own stock, without full control, will now be recognised on a net basis as a distribution fee or commission.
- The new definition of net sales gives clarity on the actual transaction margins, the operational performance drivers and reports the segments by value creation.

The adoption of the new revenue recognition policy is a Group-level change and will only affect the Group's consolidated financial statements prepared under IFRS. The statutory financial statements of the individual legal entities in Finland, Sweden and Denmark will remain unchanged, as they are prepared in accordance with local GAAP. The company's EBITDA and cash generation is unaffected, and the total net working capital will be unchanged.

Changes in segment reporting

The two reporting segments from 1 January 2026 are comprised of commercial units as follows:

Services segment

- The Services segment consists of distribution of pharmaceuticals, value-adding services and parallel import in the Nordics. The segment also includes advisory services and commercial data solutions.

Products segment

- The Products segment consists of wholesale of traded goods and over-the-counter (OTC) products covering Oriola's own brands and special licensed medicines in Finland and Sweden. The segments also include the dose dispensing business in Finland.
- Note: The Products segment includes the Swedish dose dispensing business until the sale of Svensk dos AB was completed on 1 April 2025.

Restated financial information

Attached to this release, Oriola provides restated quarterly financial information for 2025 and 2024. The financial information presented in this release are unaudited.

In the stock exchange release on 20 March 2026, Oriola published the restated annual financial information for 2025 and 2024. Following a more detailed review of customer contracts, it was identified that the judgement of agent-principal relating to a few contracts needed to be clarified. As a result, net sales for the full-year 2025 and 2024 have been corrected compared to the information published on 20 March 2026. The corrected financial information including quarterly information is presented in the attachment.

The restated financial information is available on the company's website:

<http://www.oriola.com/investors/reports-and-presentations>

Starting from the first quarter of 2026, Oriola will report according to the new revenue recognition policy and segment reporting. Oriola's Interim Report January-March 2026 will be published on 29 April 2026. Oriola's Capital Markets Day will be held on 12 May 2026 in Helsinki: www.oriola.com/cmd.

Oriola Corporation

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