



Digia Plc

HALF-YEAR FINANCIAL REPORT

January–June 2025 (unaudited)

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BUSINESS ID: 0831312-4

Digia's profitable growth has continued: Net sales for the review period increased by 3.2 per cent. One-off investments have been made in international growth and competitiveness.

April–June 2025

- Net sales: EUR 53.7 (52.1) million, up 3.2 per cent
- Operating profit (EBITA): EUR 3.1 (4.2) million, down 26.0 per cent; EBITA margin: 5.8 (8.1) per cent of net sales
- Operating profit (EBIT): EUR 2.2 (3.5) million, down 35.4 per cent; EBIT margin: 4.2 (6.6) per cent of net sales
- Earnings per share: EUR 0.06 (0.09)
- Acquisition of the Polish company Savangard Sp.zo.o.
 - non-recurring expenses of EUR 0.4 million
- Improving operational efficiency
 - non-recurring expenses of EUR 0.7 million

January–June 2025

- Net sales: EUR 107.5 (105.7) million, up 1.7 per cent
- Operating profit (EBITA): EUR 7.7 (9.7) million, down 21.2 per cent; EBITA margin: 7.1 (9.2) per cent of net sales
- Operating profit (EBIT): EUR 6.1 (8.2) million, down 25.5 per cent; EBIT margin: 5.7 (7.8) per cent of net sales
- Earnings per share: EUR 0.16 (0.22).
- Return on investment: 10.1 (15.1) per cent
- Equity ratio: 43.7 (46.9) per cent
- Acquisition of the Polish company Savangard Sp.zo.o.

Unless otherwise stated, the comparison figures provided in parentheses refer to the corresponding period of the previous year.

Group key figures

| EUR 1,000 | 4-6/ 2025 | 4-6/ 2024 | Change, % | 1-6/ 2025 | 1-6/ 2024 | Change, % | 1-12/ 2024 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Net sales | 53,741 | 52,062 | 3.2% | 107,517 | 105,710 | 1.7% | 205,672 |
| Operating profit (EBITA) | 3,120 | 4,219 | -26.0% | 7,673 | 9,742 | -21.2% | 21,161 |
| - as a % of net sales | 5.8% | 8.1% | | 7.1% | 9.2% | | 10.3% |
| Operating profit (EBIT) | 2,232 | 3,455 | -35.4% | 6,115 | 8,206 | -22.6% | 18,208 |
| - as a % of net sales | 4.2% | 6.6% | | 5.7% | 7.8% | | 8.9% |
| Result for the period | 1,515 | 2,460 | -38.4% | 4,228 | 5,875 | -28.0% | 13,291 |
| - as a % of net sales | 2.8% | 4.7% | | 3.9% | 5.6% | | 6.5% |
| | | | | | | | |
| Return on equity, % | | | | 10.1% | 15.4% | | 16.7% |
| Return on investment, % | | | | 10.1% | 15.1% | | 16.6% |
| Cash flow from operations | | | | 6,989 | 13,234 | -47.2% | 25,049 |
| Interest-bearing net liabilities | | | | 25,023 | 17,705 | 41.3% | 11,642 |
| Net gearing, % | | | | 29.7% | 23.2% | | 13.9% |
| Equity ratio, % | | | | 43.7% | 46.9% | | 52.9% |
| | | | | | | | |
| Number of personnel at period-end | | | | 1,655 | 1,563 | 5.9% | 1,576 |
| Average number of personnel | 1,620 | 1,558 | 4.0% | 1,607 | 1,551 | 3.6% | 1,553 |
| Shareholders' equity | | | | 84,134 | 76,274 | 10.3% | 83,718 |
| Balance sheet total | | | | 198,455 | 168,614 | 17.7% | 163,486 |
| Earnings per share, EUR | 0.06 | 0.09 | -38.4% | 0.16 | 0.22 | -28.0% | 0.50 |

| EUR 1,000 | 4-6/ 2025 | 4-6/ 2024 | Change, % | 1-6/ 2025 | 1-6/ 2024 | Change, % | 1-12/ 2024 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Earnings per share (diluted), EUR | 0.06 | 0.09 | -38.4% | 0.16 | 0.22 | -28.0% | 0.50 |

CEO's Review:

"I'm very pleased that, in spite of the challenging market situation, Digia's net sales continued to grow faster than the IT services market during the second quarter. Net sales increased by 3.2 per cent, and also grew organically by 1.3 per cent. Our net sales totalled EUR 53.7 (52.1) million in April–June. International operations accounted for an increased share of net sales, that is, 14.6 (11.9) per cent.

Our operating profit (EBITA) for the period totalled EUR 3.1 (4.2) million, with an EBITA margin of 5.8 (8.1) per cent of net sales. As expected, the result was impacted by EUR 1.1 million in non-recurring items related to the Savangard acquisition and Digia's change negotiations. Without these non-recurring items, operating profit (EBITA) was on par with the comparison period.

During the review period, the service and maintenance business accounted for 49.2 (49.5) per cent and the project business for 50.8 (50.5) per cent of the company's net sales.

In January–June, our net sales grew by 1.7 per cent to EUR 107.5 (105.7) million. Our operating profit (EBITA) totalled EUR 7.7 (9.7) million, with an EBITA margin of 7.1 (9.2) per cent of net sales. International business accounted for 13.1 (12.1) per cent during the first half of the year.

During the second quarter, net sales growth was driven by the Digital Solutions service area, in which net sales increased by 10 per cent on the comparison period. This growth was primarily driven by custom software development, data utilisation solutions and customer relationship management solutions. In the other three service areas, net sales growth was burdened by customers' cautious approach to investments coupled with delays in the launch of previously acquired customer projects.

As expected, our operating profit (EBITA) for the review period was lower than in the previous year due to non-recurring items and the challenging market situation. The impact of the market was reflected in slower-than-expected growth in net sales. Operating profit (EBITA) includes non-recurring costs related to the Savangard acquisition (EUR 0.4 million) and restructuring costs (EUR 0.7 million). Operational adjustments to the Managed Solutions service area constituted the main expense item. With these efficiency measures, the Managed Solutions service area is now seeking

annual savings of EUR 2.4 million. Efficiency and renewal measures were also implemented in other business areas during the review period.

In terms of sales, the second quarter was better than the comparison period, with growth of 10.2 per cent in terms of contract value compared to the comparison period. Our customer satisfaction continued to see positive developments during the second quarter, and our Net Promoter Score (NPS) for key customers reached a strong score of 61.

We signed several significant contracts during the review period. For example, the EUR 2 million AI Experimentation Office agreement that we signed with Traficom indicates a high level of confidence in our AI expertise. We also continued our collaboration on a major customer's integration services with a new EUR 3.4 million contract, and our cooperation with HSL was extended with another EUR 4 million contract. We were also successful in public tenders, winning a four-year contract worth EUR 8.5 million in a safety-critical sector. Digia will renew the retail ERP system with modern cloud-based Microsoft Dynamics 365 technology for Musti Group's, the leading Nordic pet care specialist.

Strategy implementation

Sustainable profitable growth lies at the heart of Digia's "Unlock Your Intelligence" strategy. We now have nine consecutive years of profitable growth behind us. This requires continuous renewal.

During the second quarter, we made progress towards our strategy's internationalisation goal. Our objective is to increase the share of Digia's total net sales accounted for by international operations to 15 per cent by the end of 2025. International business accounted for 14.6 (11.9) per cent in the second quarter. The acquisition of Savangard in June will help us to achieve this internationalisation goal. Savangard is a Polish group that was established in 2002, and its acquisition will significantly strengthen our integration and API expertise in Northern Europe. The company also brings a strong customer base in the financial, energy, industrial and public sectors. Our collaboration with Savangard aims to build a Northern European "Integration Powerhouse". Business integration is underway, and we are pleased to announce that we have already signed our first joint contract with a Finnish customer that is worth more than EUR 1 million. Savangard has also signed a contract with the Polish Social Insurance Institution (ZUS) for integration maintenance and support services worth approximately EUR 4 million.

The company's innovative and competitive offering will act as a foundation for sustainable growth. During the review period, we launched our next-generation Digia Business Operations Center – a Finnish service that is now expanding to meet 24/7 business requirements.

We also strengthened our position as a provider of AI solutions. In June, Digia became the first Finnish organisation to secure a Google Agentspace partnership, and the first customer deliveries are already underway. We are also making increasing use of Microsoft's AI solutions in our customer work. We have implemented solutions on platforms such as Microsoft Fabric and Cloud for Healthcare, and have also introduced AI to ERP processes in, for example, Digia's own Envision.

An agent platform has been productised as part of Digia's own open-source-based Digia Dolphin service, and it is already being used in customer deliveries. The most important agreement related to AI solutions was the AI Experimentation Office signed with Traficom.

Digia also continued its partnership with Technology Industries of Finland during the second quarter by organising AI utilisation training for customer organisations as part of the AI 1000 project.

Our recognition as security experts also increased when Traficom approved the addition of both of our Digia Linja solutions to its list of safety-critical products.

Market outlook

In the short term, the market situation will continue to be characterised by cautious and uncertain demand, which may sometimes be reflected as unhealthy competition. Digia's competitive advantage is based on the strength of its offering and the quality and reliability of its operations, while ensuring the efficiency of its own operations. In addition to a high level of customer satisfaction (key customers NPS 61), one of the hallmarks of Digia's quality and reliability comprised the ISO 9001 and ISO 27001 audits that were conducted in May 2025 and which Digia passed without deviations.

Our strategy will ensure that our operational efficiency and expertise evolve to meet future customer needs, and that productising our service offering will introduce AI to our customers' routine business operations. We are also expanding our geographic market area outside Finland in order to create a foundation for future growth. This expansion is being supported by the acquisition of Savangard in June. Digia's profound expertise and innovation will give us a good foundation for future success."

Profit guidance for 2025

Digia's profit guidance for 2025: Digia's net sales will grow (EUR 205.7 million in 2024) and its operating profit (EBITA) will either increase or remain on a par with 2024 (EUR 21.2 million in 2024).

Events after the review period

There have been no major events since the review period.

Briefing invitation

A briefing for analysts will be held at 4:30 pm on Thursday 7 August 2025 as a Teams meeting. Attendance instructions have been emailed to participants.

CEO Timo Levoranta will give a webcast on the results starting at 6:00 pm at <https://digia.events.inderes.com/q2-2025/>.

The material and presentation for the event will be available from 4:30 pm on 7 August 2025 on the company's website: digia.com/en/investors/reports-and-presentations.

Financial reporting

Digia will publish its business review for January–September 2025 at 3:00 pm on Friday 23 October 2025.

For further information, please contact:

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Digia is a software and service company that combines technological possibilities and human capabilities to build intelligent business, society and a sustainable future. Our mission is to ensure that our customers are at the forefront of digital evolution. There are more than 1,600 of us working at Digia and we operate globally with our international customers. Digia's net sales totalled EUR 205.7 million in 2024. The company is listed on NASDAQ Helsinki (DIGIA).

DIGIA PLC HALF-YEAR FINANCIAL REPORT 2025

Digia is a growing software and service company that combines technological possibilities and human capabilities to build smarter businesses and societies – and a sustainable future. Digia is your partner for comprehensive digitalisation. We provide all the layers of digitalisation from business systems to integrations, digital services and 24/7 monitoring and service management.

Unless otherwise stated, the comparison figures provided in parentheses refer to the corresponding period of the previous year.

Markets, business environment and Digia's market position

Digia's main market is Finland, and we also provide solutions internationally. In addition to Finland, Digia operates in Sweden, Poland and the Netherlands.

Digia believes that the market for IT services will grow in the long term, even though demand in the short term remains cautious. The long-term trend in the demand for digital solutions is strong in spite of this, and data utilisation harnessing smart technology both efficiently and securely is an increasingly important success factor for all organisations. AI is being integrated into all processes and services.

Expanding and modernising existing systems and utilising the data they generate will play a central role alongside new digital solutions. This means that both integration and data expertise will become increasingly important. Interest in automation and harnessing artificial intelligence is growing strongly. Our customers' primary short-term goal is to streamline their existing operations, and thereby enable investments in continuous digitalisation and harnessing AI to develop their business. Pioneering organisations are already investing in business development.

Digia's extensive offering – from individual service areas to broader customer solutions – brings stability and balances out the effects of any market fluctuations in our business.

We see the following trends:

- User-centred and secure solutions are gaining further ground. A good user experience for applications is of paramount importance.
- The level of automation and smart functionalities is growing. Digital evolution is trending towards automated and AI-assisted or controlled processes and services. These are based on reliable data, its secure availability, and the organisation's ability to refine and utilise data and technology.

- Instead of isolated solutions, the renewal of entire businesses as a whole is being considered. Application and IT system packages are becoming larger and more complex. Operational continuity, which is critical for organisations and business, emphasises the interoperability, reliability and security of system entities. When an overview and roadmap of the big picture have been drafted, system modernisation can be carried out in phases.
- Business operations are becoming networked both internally and externally. Secure and reliable integrations and interfaces are at the heart of digital evolution. They enable the functionality of application packages and data availability.
- Sustainable development and the green transition are megatrends. The utilisation of digital technologies and data is key to solving sustainability challenges.

Digia combines technological possibilities and human capabilities to build smarter businesses and societies – and a sustainable future. In line with our strategy, we develop and maintain high-quality business solutions for our customers, which we fine-tune with automation and smart technology. Our mission is to ensure that our customers are at the forefront of digital evolution, with an operational model and rhythm that are right for them.

Net sales

April–June 2025

Digia's net sales for the review period totalled EUR 53.7 (52.1) million, up 3.2 per cent on the corresponding period of the previous year. Organic growth in net sales was 1.3 per cent. During the quarter, growth was still burdened by customers' caution in making digitalisation investments, and this was also reflected in project delays.

Of Digia's four service areas, good organic growth continued in Digital Solutions, and particularly in custom software development, Microsoft Customer Apps & Power Platform solutions, and Digia Hub expert network services. This was also a strong quarter for Digia's subsidiary Productivity Leap. As of 3 June, net sales for the period were also boosted by the Savangard Group.

The service and maintenance business accounted for 49.2 (49.5) per cent and the project business for 50.8 (50.5) per cent of the company's net sales during the review period. The net sales of both the project and the service and maintenance businesses include product business activities, which accounted for 10.7 (11.6) per cent of the Group's total net sales. The product business comprises Digia's own licences, the licence sales of its partners, and licence maintenance.

January–June 2025

Digia's net sales for the January–June period totalled EUR 107.5 (105.7) million, representing a year-on-year increase of 1.7 per cent. Organic net sales growth was 0.8 per cent.

The main drivers of net sales growth were the Digital Solutions service area and its Digia Hub network, custom software development, and Microsoft Customer Apps & Power Platform solutions. The open-source AI and automation platform, Microsoft Business Central, and Productivity Leap Oy were also on a growth trajectory.

The service and maintenance business accounted for 49.6 (50.1) per cent of net sales, while the project business accounted for 50.4 (49.9) per cent. The product business accounted for 10.3 (11.2) per cent of the company's total net sales.

Profit and profitability

April–June 2025

Operating profit (EBITA) for the review period amounted to EUR 3.1 (4.2) million with an EBITA margin (EBITA %) of 5.8 (8.1) per cent. EBITA for the second quarter includes EUR 0.7 (0.0) million in restructuring costs, EUR 0.4 (0.0) million in costs related to the Savangard acquisition, and EUR 0.2 (0.4) million in expenses with no cash flow impact related to changes in the fair value of acquisitions. Asset transfer tax of EUR 0.2 million for the Savangard acquisition also impacted operating profit (EBIT) for the review period.

Earnings before taxes were EUR 2.0 (3.2) million, with earnings after taxes totalling EUR 1.5 (2.5) million. Earnings per share were EUR 0.06 (0.09). Net financial expenses amounted to EUR -0.2 (-0.3) million.

January–June 2025

Digia's operating profit (EBITA) for January–June was EUR 7.7 (9.7) million with an EBITA margin (EBITA %) of 7.1 (9.2) per cent. EBITA for January–June includes EUR 0.7 (0.0) million in restructuring costs, EUR 0.4 (0.0) million in costs related to the Savangard acquisition, and EUR 0.5 (0.9) million in expenses with no cash flow impact related to changes in the fair value of acquisitions.

Earnings before taxes were EUR 5.4 (7.6) million, with earnings after taxes totalling EUR 4.2 (5.9) million. Earnings per share were EUR 0.16 (0.22). Net financial expenses amounted to EUR -0.7 (-0.6) million.

Research and development

Digia constantly invests in enhancing the Group's long-term competitiveness. In January–June, research and development expenses for Digia's own products totalled EUR 2.3 (2.3) million, which represented 2.1 (2.1) per cent of net sales. R&D mainly focused on the development of the Digia Envision ERP solution as well as financial and logistics ERP systems. Development of the Digia Dolphin AI service continued in collaboration with customers. Digia has also invested in a next-generation service centre: the Digia Business Operations Center.

Financing, cash flow and expenditure

Digia's balance sheet total stood at EUR 198.5 (168.6) million at the end of June 2025. The increase in the balance sheet is primarily due to the acquisition of the Savangard Group.

The equity ratio was 43.7 (46.9) per cent and net gearing was 29.7 (23.2) per cent. At the end of June 2025, Digia had EUR 47.3 (32.0) million in interest-bearing liabilities and unused bank credit facilities amounting to EUR 4.5 million. Interest-bearing liabilities consisted of EUR 28.8 million in long-term and EUR 12.1 million in short-term loans from financial institutions, and EUR 6.4 million in lease liabilities.

During the review period, we took out a new long-term loan of EUR 20 million with a maturity of five years. This loan was taken out to cover the acquisition of Savangard Sp.zo.o.'s shares and the restructuring of a EUR 3.6 million loan.

Cash flow from operating activities in January–June 2025 totalled EUR 7.0 (13.2) million. Cash flow from investments came to EUR -11.1 (-0.06) million. Cash flow from financing was EUR 7.9 (-11.2) million.

Human resources and management

Learning, goal-orientedness, wellbeing and a sense of community are the focuses of Digia's HR strategy for 2023–2025. We seek to ensure an excellent employee experience that bolsters the conditions for success in the everyday work of Digia staff. Our day-to-day operations are also guided by Digia's cultural principles – courage, sharing, learning and professional pride.

The development of digital leadership was one of the key themes of the review period. New leadership principles were created for Digia last year, and they are now being rolled out through a series of leadership promises and examples. These management principles, coupled with our

cultural principles, provide a framework for our day-to-day operations and management. Good leadership is also a key factor in strengthening wellbeing at work.

Efficient premises and hybrid practices are an important part of building sustainable growth and a great employee experience at Digia. As part of Digia's strategy of continual improvement, we gradually moved into new premises in Helsinki during the spring. Digia's new office in Kamppi opened in February 2025, and our Pitäjämäki office moved to smaller, renovated premises within the same building in April. Reducing our carbon footprint has also been a key objective.

During the review period, we launched an AI programme for all personnel that will support the systematic and goal-oriented utilisation of AI in Digia's own operations. The programme is also part of our strategy to focus on scalability, continuous improvement and productivity in our own operations.

After the acquisition of Savangard in June, the company's employees joined the Digia community and we gained around 150 new colleagues from Poland. We will systematically forge and deepen our collaboration throughout the rest of the year.

Unfortunately, we also had to implement change negotiations in our Managed Solutions unit during the review period. This resulted in the closure of 36 positions, and one being made part-time. At the same time, continuous recruitment reflects Digia's strategic human resources planning, in which skills are reallocated to align with the company's growth areas and meet the changing needs of our market and customers.

During the period, Digia's payroll was impacted by the Savangard acquisition, reductions arising from change negotiations, and normal organic growth. The total number of Digia employees at the end of the review period was 1,655 (1,563).

Sustainability

As of the 2024 financial statements, Digia has been reporting on its sustainability in accordance with the EU Sustainability Reporting Directive (CSRD) in the Group Sustainability Report that is part of the Board's report. Digia's strategy is based on a responsible way of working, and sustainability targets are included in the objectives for the 2023–2025 strategy period and in incentive schemes. Our goal is to reduce our carbon footprint, and to be a good and attractive employer and a trusted partner to our customers. We are closely monitoring the progress of the EU's Green Omnibus initiative and its impact on Digia's sustainability reporting.

Digia joined the Science Based Targets initiative in 2024 and will define its science-based climate targets during 2025. A more detailed transition plan for climate change adaptation will also be

drawn up during 2025 in conjunction with the setting of science-based targets, and this will be reported on in the Group's 2025 Sustainability Report.

Digia helps its customers to manage and develop their digital ESG data. Examples of this include sustainability management features in Dynamics 365 Business Central and updating the Envision ERP system to meet the requirements of the Deforestation Regulation.

Digia was also appointed as a Nasdaq ESG Transparency Partner this year. Nasdaq provides a platform where investors in particular can access ESG information on listed companies.

Changes in Group structure

During the review period, Digia acquired the entire share capital of Savangard Sp.zo.o. and added Savangard Sp.zo.o. and its subsidiary Peoplevibe Sp.zo.o. to the Group structure. The companies acquired in this transaction also include Savangard's wholly owned Lithuanian subsidiary, Finnovative Solution UAB, which is classified as held for sale.

At the end of the review period, the Digia Group consisted of the parent company Digia Plc and the following subsidiaries:

- Digia Finland Oy and its subsidiary Most Digital Sweden AB
- Climber Finland Oy
- Productivity Leap Oy
- Digia Sweden AB
- Climber International AB and its subsidiaries Climber Benelux B.V., Climber Danmark ApS, Climber Holding AB and its subsidiary Climber AB
- Top of Minds AB
- Savangard Sp.zo.o and its subsidiaries Peoplevibe Sp.zo.o and Finnovative Solution UAB

Share capital and shares

On 30 June 2023, the number of Digia Plc shares totalled 26,823,723 and the company had a total of 8,264 shareholders.

Digia Plc held a total of 129,604 treasury shares on 30 June 2025. The accounting counter value of these treasury shares is EUR 0.10 per share.

At the end of the period, a total of 216,789 company shares, previously funded by Digia for use in the incentive system for key personnel and under the management of EAM Digia Holding Oy,

remained undistributed. The shares held by the company and EAM Digia Holding Oy amounted to around 1.3 per cent of the share capital.

Up-to-date information about the company's major shareholders and the distribution of their shareholdings can be found on Digia's website: www.digia.com/en/investors/shareholders.

Trading on the Helsinki Exchanges

Digia Plc's share is listed on Nasdaq Helsinki Ltd in the Technology sector. The company's short name is DIGIA. The lowest reported share quotation in January–June 2025 was EUR 5.88 and the highest EUR 8.00. The share officially closed at EUR 7.38 on 30 June 2025. The share's trade weighted average price was EUR 6.90. The company's market capitalisation stood at EUR 197,959,076 on 30 June 2025.

Flagging notifications

There were no flagging notifications during the review period.

Decisions of the Annual General Meeting and the organisation of the Board of Directors

Digia Plc's Annual General Meeting (AGM), held on 27 March 2025, adopted the company's annual accounts, including the consolidated annual accounts for 1 January–31 December 2024, and discharged the members of the Board and the President and CEO from liability.

Dividends

In accordance with the proposal of the Board of Directors, the Annual General Meeting decided that a dividend of EUR 0.18 per share be paid according to the confirmed balance sheet for the financial year ending 31 December 2024. Shareholders listed in the shareholders' register maintained by Euroclear Finland Oy on the dividend reconciliation date, 31 March 2025, will be eligible for the payment of dividend. Dividends will be paid on 7 April 2025.

Remuneration Report for Governing Bodies

The Annual General Meeting decided to adopt the Remuneration Report for Governing Bodies as presented.

Composition of the Board of Directors

The AGM decided to elect six members to the Board. Martti Ala-Härkönen, Santtu Elsinen, Robert Ingman, Sari Leppänen, Henry Nieminen and Outi Taivainen were re-elected as Board members. At its organisational meeting after the AGM, the Board of Directors elected Robert Ingman as Chair and Martti Ala-Härkönen as Vice Chair of the Board.

At the meeting, the Board of Directors decided as follows on the composition of the Board committees:

- Audit Committee: Martti Ala-Härkönen (Chair), Santtu Elsinen and Henry Nieminen
- Compensation Committee: Outi Taivainen (Chair), Robert Ingman and Sari Leppänen
- Nomination Committee: Santtu Elsinen (Chair), Robert Ingman and Martti Ala-Härkönen

Board members' emoluments

The Annual General Meeting decided on the payment of monthly remunerations of EUR 3,500 to Board members, EUR 4,500 to the Vice Chair and EUR 6,000 to the Chair for their work on the Board for the duration of the term expiring at the end of the 2026 Annual General Meeting.

In addition, fees of EUR 1,000 to the Chair and EUR 500 to other members are paid per each Board and Board Committee meeting.

In addition to the aforementioned remuneration, it was decided that Board members should be reimbursed for ordinary and reasonable expenses resulting from Board work against an invoice.

Auditor's fees

The AGM decided that the company's auditor will be paid according to the auditor's reasonable invoice approved by the company.

Sustainability reporting auditor

At the recommendation of the Board's Audit Committee, the Annual General Meeting decided that sustainability auditor Ernst & Young Oy be appointed to carry out sustainability reporting assurance for the term ending at the conclusion of the 2026 Annual General Meeting. Ernst & Young Oy has announced that the sustainability reporting auditor with principal responsibility will be Terhi Mäkinen, Authorised Public Accountant, Authorised Sustainability Auditor.

Sustainability reporting auditor's fee

The Annual General Meeting decided that the sustainability reporting auditor will be paid according to the auditor's reasonable invoice approved by the company.

Authorising the Board of Directors to decide on buying back own shares and/or accepting them as collateral

The Annual General Meeting authorised the Board to decide on the acquisition and/or pledging of treasury shares with the following terms and conditions:

- A maximum total of 2,000,000 shares may be bought back and/or pledged in one or more instalments. The proposed number is under 10 per cent of the company's total number of shares.
- Only unrestricted equity may be used to buy back treasury shares.
- The Board will decide on how these shares are to be acquired. Treasury shares may be bought back in disproportion to shareholders' holdings (directed acquisition). This authorisation also includes the acquisition of shares through public trading on Nasdaq OMX Helsinki in accordance with the rules and instructions of Nasdaq OMX Helsinki and Euroclear Finland Ltd, or through offers made to shareholders.
- Shares may be acquired in order to improve the company's capital structure, to fund or complete acquisitions or other business transactions, to offer share-based incentive schemes, to sell on, or to be annulled.
- The shares must be acquired at the market price in public trading. The minimum price of the shares to be acquired shall be the lowest quotation in public trading while the authorisation is in force and, correspondingly, the maximum price shall be the highest quotation in public trading while the authorisation is in force.
- The Board of Directors is otherwise authorised to decide on all terms relating to share buyback.

This authorisation will supersede the authorisation granted by the AGM of 20 March 2024 and is valid for 18 months, that is, until 27 September 2026.

Authorising the Board of Directors to decide on a share issue and granting of special rights

The AGM authorised the Board to decide on an ordinary or bonus issue of shares and the granting of special rights (as defined in Section 1, Chapter 10 of the Limited Liability Companies Act) in one or more instalments, with the following conditions:

- This issue may total a maximum of 2,000,000 shares. The proposed number is under 10 per cent of the company's total number of shares. The authorisation applies to both new shares and treasury shares held by the company.

- The authorisation may be used to fund or complete acquisitions or other business transactions, for offering share-based incentive schemes, to develop the company's capital structure, or for other purposes decided by the Board.
- It is proposed that this authorisation should include the right for the Board to decide on all terms related to the share issue or special rights, including the subscription price, payment of the subscription price in cash or (partly or wholly) in capital contributed in kind or its being written off against the subscriber's receivables, and its recognition in the company's balance sheet.

This authorisation will supersede the authorisation granted by the AGM of 20 March 2024 and is valid for 18 months, that is, until 27 September 2026.

More information about the AGM's decisions is available at digia.com/en/investors/governance/annual-general-meeting/agm-2025

Changes in the composition of the Board of Directors

Digia's Board of Directors has consisted of five members since the resignation of Martti Ala-Härkönen (Vice Chair of the Board and Chair of the Audit Committee) on 16 May 2025, and will continue to do so until the end of its term. Digia's current Board members are Santtu Elsinen, Robert Ingman, Sari Leppänen, Henry Nieminen and Outi Taivainen. The Board is chaired by Robert Ingman and vice-chaired by Santtu Elsinen.

After a reorganisation of the Board, the composition of its committees is now as follows:

- Audit Committee: Santtu Elsinen (Chair), Sari Leppänen and Henry Nieminen
- Compensation Committee: Outi Taivainen (Chair), Robert Ingman and Sari Leppänen
- Nomination Committee: Santtu Elsinen (Chair), Robert Ingman and Outi Taivainen

Mergers & Acquisitions

On 8 May 2025, the company announced that Digia Plc and Savangard Sp.zo.o. had signed an agreement whereby Digia would acquire the entire share capital of Savangard. The acquisition was completed on 3 June 2025. The Savangard Group consists of Savangard Sp. zo.o. and its wholly owned subsidiaries Peoplevibe Sp.zo.o. and Finnovative Solutions UAB.

Founded in 2002, Savangard is a profitably growing Polish group that provides its customers with high-quality integration, API and software development services. Savangard's customers are mainly in the financial, energy, industrial and public sectors.

Peoplevibe Sp.zo.o. is an expert network that specialises in providing top-quality and cost-effective expertise. Peoplevibe's experts will expand Digia Hub's service offering.

Finnovative Solutions UAB is classified as held for sale.

The acquisition will create a new Northern European "Integration Powerhouse". Digia is the leading provider of integration and API services in Finland. Together with Savangard, the company will also become a major player in Northern Europe.

Under Polish GAAP, Savangard Group's net sales for the fiscal year ending in December 2024 totalled about EUR 16.4 (15.8) million, and its operating profit adjusted with normalisation items to approximately EUR 2.2 (1.7) million, excluding Finnovative Solutions UAB. The Group employs more than 150 people. Savangard's figures have been consolidated with the Digia Group since the beginning of June 2025. A preliminary calculation of the allocation of the purchase price has been drafted and the impact of the acquisition on Digia's figures is reported in the tables section.

Events after the review period

There have been no major events since the end of the reporting period.

Risks and uncertainties

Digia's risks are classified as strategic, financial, operational and sustainability risks. The Audit Committee of the Board of Directors is responsible for supervising the implementation of risk management and assessing its effectiveness. Monitoring focuses on risks of material significance to the company that are classified as high risk. Digia's Group Management Team is responsible for the appropriateness of risk management and overseeing operational activities. The owner of risk management is responsible for reporting on risks and their correct assessment. Digia's risk management process is supported by centralised risk management software.

Changes in the risk status are reported to the Audit Committee twice a year, and the Group Management Team monitors the risk status at its regular meetings. Reports cover the risk status, the impacts of significant risks and measures used to manage them, and the monitoring of objectives, including the specified indicators.

The company's strategic and financial risks relate to increasing competition through, for example, prices and contractual terms, and to potential significant changes in the company's operating environment and service areas. Geopolitics, general economic trends, higher interest rates and changes in customers' operating environment and financial position may have an unfavourable impact on the company's business, financial position and result through slower decision-making and the postponement or cancellation of IT investments.

Implementing the growth strategy places demands on both the organisation and its management. The company's ability to recruit, maintain and develop the correct competence – and also to correctly time the offering to meet demand – will play a vital role. In line with its strategy, Digia is also seeking growth through acquisitions. However, Digia cannot be certain of locating suitable companies for acquisition or of successfully integrating them.

Operational and cyclical risks largely involve short-term demand. If demand sees a sharp fall, price levels might also decline. Pricing models in the service business help to balance out business cycles. When costs increase, it is not certain how quickly and to what extent the rise in costs will be passed on to market prices.

Major customer projects – and fixed-price projects in particular – involve both business opportunities and risks. As customer projects increase in size, the risks associated with profitability management also grow, and there is a greater need to manage extensive contract and delivery packages. Large customer projects typically involve delivery-related sanctions. At the same time, the risks associated with accounts receivable are also rising.

Data security and protection risks comprise a significant risk area in the company's business operations. Organisations have more and more information that is critical to their operations. Threats to data security and protection have risen significantly in recent years. Data security and protection risks mainly concern technology and people. Significant risk factors also include risks posed by high-security projects and subcontracting chains. Due to the nature of its operations, the company is also the target of hostile influence. The company identifies, manages and prevents both internal and external threats. The company implements a regular ISO 27001-certified risk management process based on best practices in handling data security and protection risks. Risks are identified and their impact and significance are analysed. The risk level is reduced with appropriate measures where possible. Operational response and the handling of potential threats have been planned, rehearsed and tested in practice. The company's employees are continuously trained, and data security and protection issues are actively communicated within the company and, if necessary, also to partners and customers. The company works in close cooperation with a variety of data security and protection authorities and networks. Physical security and personnel safety issues are managed using mechanisms similar to those employed in data security and data protection.

Sustainability risks consist of environmental, social and governance risks. Environmental risks in office work are quite small. Global supply chains for IT equipment and services may be disrupted as a consequence of geopolitical and climate threats. The potential risks related to social responsibility that are monitored include experiences of overwork, occupational wellbeing, discrimination and unequal treatment. Potential human rights risks in the subcontracting chain have been analysed and their probability is actively monitored. Human rights risks are also taken into account when selecting new subcontracting partners. Administrative risks primarily concern the company's legal and regulatory compliance, ethical operations as well as data security and protection.

Increasing regulation may also adversely impact the development of Digia's net sales and cost level.

Outlook for 2025

Digia's profit guidance for 2025 remains unchanged: Digia's net sales will grow (EUR 205.7 million in 2024) and its operating profit (EBITA) will either increase or remain on par with 2024 (EUR 21.2 million in 2024).

Helsinki, 7 August 2025

Digia Plc

Board of Directors

TABLES SECTION

Accounting policies

Condensed consolidated income statement

Condensed consolidated balance sheet

Consolidated cash flow statement

Statement of changes in shareholders' equity

Notes to the accounts

Accounting policies

This Financial Statement Bulletin was prepared in compliance with IFRS and the IAS 34 Interim Financial Reporting standard

. No significant changes have been made to the accounting policies during 2025. The half-year report has not been audited.

Condensed consolidated income statement

| EUR 1,000 | 4-6/ 2025 | 4-6/ 2024 | Change, % | 1-6/ 2025 | 1-6/ 2024 | Change, % | 1-12/ 2024 |
|--|--------------|--------------|-----------|--------------|--------------|--------------|---------------|
| NET SALES | 53,741 | 52,062 | 3.2% | 107,517 | 105,710 | 1.7% | 205,672 |
| Other operating income | 96 | 11 | 748.5% | 153 | 23 | 559.6% | 117 |
| Materials and services | -9,192 | -8,713 | 5.5% | -17,803 | -17,745 | 0.3% | -34,332 |
| Depreciation, amortisation and impairment | -1,759 | -1,833 | 4.0% | -3,516 | -3,661 | 3.9% | -7,200 |
| Personnel expenses | -34,227 | -32,251 | 6.1% | -68,122 | -64,425 | 5.7% | -123,670 |
| Other operating expenses | -6,428 | -5,822 | 10.4% | -12,113 | -11,696 | 3.6% | -22,379 |
| | | | | | | | |

| EUR 1,000 | 4-6/ 2025 | 4-6/ 2024 | Change, % | 1-6/ 2025 | 1-6/ 2024 | Change, % | 1-12/ 2024 |
|---|--------------|--------------|-----------|--------------|--------------|--------------|---------------|
| Operating profit (EBIT) | 2,232 | 3,455 | -35.4% | 6,115 | 8,206 | -25.5% | 18,208 |
| | | | | | | | |
| Financial expenses (net) | -239 | -301 | -20.7% | -715 | -616 | 16.1% | -1,270 |
| | | | | | | | |
| Profit before taxes | 1,993 | 3,154 | -36.8% | 5,400 | 7,590 | -28.9% | 16,938 |
| | | | | | | | |
| Income taxes | -478 | -722 | -33.7% | -1,172 | -1,743 | -32.7% | -3,647 |
| RESULT FOR THE PERIOD | 1,515 | 2,460 | -38.4% | 4,228 | 5,875 | -28.0% | 13,291 |
| | | | | | | | |
| Other comprehensive income | | | | | | | |
| Items that may later be reclassified as profit or loss: | | | | | | | |
| Exchange differences on translation of foreign operations | -620 | -451 | 37.4% | 1,163 | 737 | 57.9% | -1,009 |
| TOTAL COMPREHENSIVE INCOME | 895 | 2,911 | -69.3% | 5,391 | 5,139 | 4.9% | 12,282 |
| | | | | | | | |
| Distribution of net profit for the period | | | | | | | |
| Parent-company shareholders | 1,515 | 2,460 | -38.4% | 4,228 | 5,875 | -28.0% | 13,291 |
| | | | | | | | |
| Distribution of total comprehensive income | | | | | | | |

| EUR 1,000 | 4-6/ 2025 | 4-6/ 2024 | Change, % | 1-6/ 2025 | 1-6/ 2024 | Change, % | 1-12/ 2024 |
|---|--------------|--------------|-----------|--------------|--------------|--------------|---------------|
| Parent-company shareholders | 895 | 2,911 | -69.3% | 5,391 | 5,139 | 4.9% | 12,282 |
| | | | | | | | |
| Earnings per share, EUR (undiluted EPS) | 0.06 | 0.09 | -38.4% | 0.16 | 0.22 | -28.0% | 0.50 |
| Earnings per share, EUR (diluted EPS) | 0.06 | 0.09 | -38.4% | 0.16 | 0.22 | -28.0% | 0.50 |

Condensed consolidated balance sheet

| EUR 1,000 | 30 June 2025 | 30 June 2024 | 31 Dec 2024 |
|----------------------------------|----------------|----------------|----------------|
| Assets | | | |
| | | | |
| Non-current assets | | | |
| Goodwill | 105,403 | 92,918 | 92,779 |
| Other intangible assets | 11,041 | 11,388 | 9,647 |
| Tangible assets | 814 | 425 | 466 |
| Right-of-use assets | 6,309 | 4,471 | 3,124 |
| Investments | 500 | 482 | 482 |
| Non-current receivables | 1,003 | 435 | 453 |
| Deferred tax assets | 334 | 341 | 297 |
| Total non-current assets | 125,403 | 110,459 | 107,249 |
| Non-current assets held for sale | 238 | - | - |
| Total assets | 125,641 | 110,459 | 107,249 |

| | | | |
|--|----------------|----------------|----------------|
| | | | |
| Current assets | | | |
| Current receivables | 50,583 | 43,853 | 38,006 |
| Cash and cash equivalents | 22,232 | 14,302 | 18,232 |
| Total current assets | 72,814 | 58,155 | 56,238 |
| | | | |
| Total assets | 198,455 | 168,614 | 163,486 |
| | | | |
| Shareholders' equity and liabilities | | | |
| Share capital | 2,088 | 2,088 | 2,088 |
| Other reserves | 5,204 | 5,204 | 5,204 |
| Unrestricted shareholders' equity reserve | 42,081 | 42,081 | 42,081 |
| Translation difference | -1,379 | -2,270 | -2,542 |
| Retained earnings | 31,913 | 23,297 | 23,597 |
| Result for the period | 4,228 | 5,875 | 13,291 |
| Equity attributable to parent-company shareholders | 84,134 | 76,274 | 83,718 |
| | | | |
| Total shareholders' equity | 84,134 | 76,274 | 83,718 |
| | | | |
| Liabilities | | | |
| Non-current interest-bearing liabilities | 32,367 | 17,257 | 15,036 |
| Non-current advances received | - | 1 | - |

| | | | |
|--------------------------------------|---------|---------|---------|
| Other non-current liabilities | 4,124 | 3,896 | - |
| Deferred tax liabilities | 2,415 | 2,236 | 1,993 |
| Total non-current liabilities | 38,906 | 23,389 | 17,029 |
| | | | |
| Current interest-bearing liabilities | 14,887 | 14,750 | 14,838 |
| Other current liabilities | 60,529 | 54,201 | 47,901 |
| Total current liabilities | 75,415 | 68,951 | 62,739 |
| | | | |
| Total liabilities | 114,321 | 92,340 | 79,768 |
| | | | |
| Shareholders' equity and liabilities | 198,455 | 168,614 | 163,486 |

Consolidated cash flow statement

| EUR 1,000 | 1 Jan 2025–30 Jun 2025 | 1 Jan 2024–30 Jun 2024 |
|--|------------------------|------------------------|
| Cash flow from operations: | | |
| Profit for the period | 4,228 | 5,875 |
| Adjustments to net profit | 5,692 | 6,276 |
| Change in working capital | -2,820 | 1,617 |
| Change in other receivables and liabilities | 4,201 | 1,627 |
| Interest paid | -762 | -949 |
| Interest income | 134 | 196 |
| Taxes paid | -3,682 | -1,408 |
| Cash flow from operations | 6,989 | 13,234 |
| | | |
| Cash flow from investments: | | |
| Purchases of tangible and intangible assets | -31 | -63 |
| Acquisition of subsidiaries, net of cash and cash equivalents at the time of acquisition | -11,065 | - |
| Cash flow from investments | -11,096 | -63 |
| | | |
| Cash flow from financing: | | |
| Repayment of lease liabilities | -1,583 | -1,779 |
| Repayment of current loans | -5,750 | -4,900 |
| Withdrawals of non-current loans | 20,000 | - |
| Dividends paid | -4,766 | -4,501 |
| Cash flow from financing | 7,901 | -11,180 |

| EUR 1,000 | 1 Jan 2025–30 Jun 2025 | 1 Jan 2024–30 Jun 2024 |
|--|------------------------|------------------------|
| | | |
| Change in cash and cash equivalents | 3,794 | 1,991 |
| | | |
| Cash and cash equivalents at beginning of period | 18,232 | 12,404 |
| Effect of changes in foreign exchange rates | 205 | -93 |
| Change in cash and cash equivalents | 3,794 | 1,991 |
| Cash and cash equivalents at end of period | 22,232 | 14,302 |

Statement of changes in shareholders' equity

| EUR 1,000 | a | b | c | d | e | f | g |
|--|-------|--------|-------|--------|--------|---|--------|
| Shareholders' equity, 1 Jan 2024 | 2,088 | 42,081 | 5,204 | -1,533 | 27,581 | 0 | 75,420 |
| Net profit | | | | | 5,875 | | 5,875 |
| Other comprehensive income | | | | -737 | | | -737 |
| Transactions with shareholders | | | | | | | |
| Dividends | | | | | -4,501 | | -4,501 |
| Acquisition of non-controlling interests | | | | | | | |
| Share-based payments recognised against equity | | | | | 285 | | 285 |
| Acquisition of treasury shares | | | | | -68 | | -68 |

| | | | | | | | |
|--|-------|--------|-------|--------|--------|---|--------|
| Shareholders' equity, 30 Jun 2024 | 2,088 | 42,081 | 5,204 | -1,533 | 29,172 | 0 | 76,274 |
| | | | | | | | |
| Shareholders' equity, 1 Jan 2025 | 2,088 | 42,081 | 5,204 | -2,542 | 36,888 | 0 | 83,718 |
| Net profit | | | | | 4,228 | | 4,228 |
| Other comprehensive income | | | | 1,163 | | | 1,163 |
| Transactions with shareholders | | | | | | | |
| Dividends | | | | | -4,766 | | -4,766 |
| Share-based payments recognised against equity | | | | | -209 | | -209 |
| Other items | | | | | | | |
| Shareholders' equity, 30 Jun 2025 | 2,088 | 42,081 | 5,204 | -1,379 | 36,141 | 0 | 84,134 |

a = share capital

b = unrestricted invested shareholders' equity reserve

c = other reserves

d = currency translation differences

e = retained earnings

f = non-controlling interests

g = total shareholders' equity

Financial assets and liabilities

| EUR 1,000 | 30 Jun 2025 Fair values | 31 Dec 2024 Fair values | 30 Jun 2025 Balance sheet values | 31 Dec 2024 Balance sheet values |
|---|----------------------------|----------------------------|--|--|
| Financial assets | | | | |
| Measured at fair value through profit or loss | | | | |
| Shares and interests | 500 | 482 | 500 | 482 |
| Financial liabilities | | | | |
| Non-current, measured at amortised cost | | | | |
| Bank loans | 28,750 | 14,000 | 28,750 | 14,000 |
| Liabilities measured at fair value through profit or loss: | | | | |
| Additional purchase prices | 4,124 | - | 4,124 | - |
| Current, measured at amortised cost | | | | |
| Bank loans | 12,072 | 12,572 | 12,072 | 12,572 |
| Non-current, measured at amortised cost | | | | |
| Additional purchase prices (Level 3) | 4,626 | 4,135 | 4,626 | 4,135 |

Condensed income statement by quarter

| EUR 1,000 | 4-6/2025 | 1-3/2025 | 10-12/2024 | 7-9/2024 | 4-6/2024 |
|-------------------------------|----------|----------|------------|----------|----------|
| Net sales | 53,741 | 53,776 | 54,254 | 45,438 | 52,062 |
| Other operating income | 96 | 57 | 83 | 10 | 11 |

| EUR 1,000 | 4-6/2025 | 1-3/2025 | 10-12/2024 | 7-9/2024 | 4-6/2024 |
|---|----------|----------|------------|----------|----------|
| Materials and services | -9,192 | -8,611 | -9,027 | -7,559 | -8,713 |
| Personnel expenses | -34,227 | -33,895 | -33,309 | -25,936 | -32,251 |
| Depreciation, amortisation and impairment | -1,759 | -1,758 | -1,726 | -1,813 | -1,833 |
| Other operating expenses | -6,428 | -5,685 | -5,359 | -5,323 | -5,822 |
| | | | | | |
| Operating result | 2,232 | 3,883 | 5,186 | 4,816 | 3,455 |
| | | | | | |
| Financial expenses (net) | -239 | -476 | -261 | -393 | -301 |
| | | | | | |
| Profit before taxes | 1,993 | 3,407 | 4,925 | 4,423 | 3,154 |
| | | | | | |
| Income taxes | -478 | -694 | -930 | -975 | -722 |
| Result for the period | 1,515 | 2,713 | 3,995 | 3,421 | 2,460 |
| | | | | | |
| Distribution of net profit for the period | | | | | |
| Parent-company shareholders | 1,515 | 2,713 | 3,995 | 3,421 | 2,460 |
| | | | | | |
| Earnings per share, EUR, undiluted | 0.06 | 0.10 | 0.15 | 0.13 | 0.09 |
| Earnings per share, EUR, diluted | 0.06 | 0.10 | 0.15 | 0.13 | 0.09 |

Net sales

Digia's net sales in January–June amounted to EUR 107.5 (105.7) million, of which Finland accounted for EUR 93.4 (92.9) million and other countries for EUR 14.1 (12.8) million. No single customer accounted for more than 10 per cent of consolidated net sales.

The net sales of the service and maintenance business totalled EUR 53.3 (52.9) million, or 49.6 (50.1) per cent of total net sales. The net sales of the project business totalled EUR 54.2 (52.8) million and accounted for 50.4 (49.9) per cent of total net sales. Net sales from the product business amounted to EUR 11.1 (11.8) million, representing 10.3 (11.2) per cent of total net sales. The product business comprises Digia's own licences, the licence sales of its partners, and licence maintenance.

Of net sales, EUR 4.5 (4.1) million were recognised in one instalment and EUR 103.0 (101.7) million over time.

Group key figures

| EUR 1,000 | 1-6/2025 | 1-6/2024 |
|-----------------------------|----------|----------|
| Extent of business | | |
| Net sales | 107,517 | 105,710 |
| Average capital invested | 122,490 | 110,438 |
| Number of personnel | 1,655 | 1,563 |
| Average number of personnel | 1,607 | 1,551 |
| | | |
| Profitability | | |
| Operating profit (EBITA) | 7,673 | 9,742 |
| - as a % of net sales | 7.1% | 9.2% |
| Operating profit (EBIT) | 6,115 | 8,206 |
| - as a % of net sales | 5.7% | 7.8% |
| Profit before taxes | 5,400 | 7,590 |

| EUR 1,000 | 1-6/2025 | 1-6/2024 |
|---|----------|----------|
| - as a % of net sales | 5.0% | 7.2% |
| Result for the period | 4,228 | 5,875 |
| - as a % of net sales | 3.9% | 5.6% |
| Return on equity, % | 10.1% | 15.4% |
| Return on investment, % | 10.1% | 15.1% |
| | | |
| Financing and financial standing | | |
| Interest-bearing net liabilities | 25,023 | 17,705 |
| Net gearing | 29.7% | 23.1% |
| Equity ratio | 43.7% | 47.0% |
| Cash flow from operations | 6,989 | 13,234 |
| Earnings per share, EUR, undiluted | 0.16 | 0.22 |
| Earnings per share, EUR, diluted | 0.16 | 0.22 |
| Equity/share, EUR | 3.14 | 2.85 |
| Lowest share trading price, EUR | 5.88 | 5.04 |
| Highest share trading price, EUR | 8.00 | 5.98 |
| Average share price, EUR | 6.90 | 5.39 |
| Market capitalisation, EUR 1,000 | 197,959 | 146,458 |

Change in contingent liabilities

The company has recognised contingent liabilities from its acquisitions.

| EUR 1,000 | 30 Jun 2025 | 30 Jun 2024 |
|------------------------------------|-------------|-------------|
| Contingent liabilities 1 Jan | 4,135 | 7,564 |
| New acquisitions | 4,124 | - |
| Additional purchase price payments | - | - |
| Increase in value | 487 | 1,090 |
| Contingent liabilities 30 Jun | 8,746 | 8,653 |

Acquired business operations

The acquisition of the entire share capital of Savangard Sp.zo.o was completed on 3 June 2025, when the conditions for the completion of the transaction were met, and Savangard Sp.zo.o, Peoplevibe Sp.zo.o and Finnovative Solution UAB were transferred to Digia. Together, Digia and Savangard will create a major Northern European provider of integration and API services. The company is seeking new growth in Poland and more broadly in Europe, and also to strengthen its offering and cost competitiveness in the Finnish and Swedish markets. The consolidation is preliminary.

| EUR 1,000 | |
|---|---------------|
| Total fair values of the acquired businesses on the acquisition date | |
| Property, plant, and equipment, and intangible assets | 411 |
| Investments | 684 |
| Accounts receivable and other receivables | 5,552 |
| Cash and cash equivalents | 5,072 |
| Total assets | 11,719 |
| | |
| Accounts payable and other liabilities | 5,844 |

| | |
|---|----------------|
| Total liabilities | 5,844 |
| | |
| Net assets | 5,875 |
| Goodwill | 12,021 |
| Value of customer contracts | 2,873 |
| Acquisition cost | 20,223 |
| | |
| Cash flow effect of the acquired businesses | |
| Acquisition cost | -20,223 |
| Cash and cash equivalents | 5,072 |
| Additional purchase price | 4,086 |
| Acquisition-related costs | -424 |
| Net cash flow of acquisition | -11,501 |

The purchase price was paid in cash at the time of acquisition, with the exception of some estimated contingent additional amounts that will be subsequently payable in cash. The additional purchase price will be measured at fair value (level 3). The value of the net assets of the acquirees was estimated at EUR 5.9 million in the acquisition cost calculations. Acquisitions had an impact of EUR 1.2 million on the Digia Group's net sales for the first half of 2025. The acquired businesses had no impact on Digia's result. If the businesses acquired during the period had been included in Digia's consolidated accounts for the entire first half of the year, the consolidated net sales in H1 2025 would have been about EUR 112.8 million and the operating result EUR 5.7 million. Savangard Group employed 112 people on 3 June 2025.

Accounts receivable consist of the ordinary receivables of the acquired company, whose fair values are estimated to correspond to their book values. Digia's goodwill increased by EUR 12.0 million as a result of the acquisition. Goodwill consisted of the value of market share, business expertise and expected synergies.

Sensitivity analysis of contingent additional purchase prices of acquired companies

| Contingent purchase price liability | Valuation method | Value under consideration | Weighted average | Fair value sensitivity |
|-------------------------------------|-----------------------|---------------------------|------------------|---|
| Procurement 1 | Discounted cash flows | EBIT | 3,784.2 | <p>A ten per cent fall in the remaining value under consideration would not affect the fair value.</p> <p>A ten per cent rise in the remaining value under consideration would not affect the fair value.</p> |
| | | Discount rate | 17.7% | <p>A five percentage point fall in the value under consideration would not significantly affect the fair value.</p> <p>A five percentage point rise in the value under consideration would not significantly affect the fair value.</p> |
| Procurement 2 | Discounted cash flows | EBIT | 5,080.8 | <p>A five per cent fall in the remaining value under consideration would decrease the fair value by EUR 695.7 thousand.</p> <p>A five per cent rise in the remaining value under consideration would not affect the fair value.</p> |
| | | Net sales | 3,543.1 | <p>A ten per cent fall in the remaining value under consideration would decrease the fair value by EUR 250.8 thousand.</p> <p>A ten per cent rise in the remaining value under</p> |

| | | | | |
|--|--|---------------|-------|---|
| | | | | consideration would not affect the fair value |
| | | Discount rate | 10.0% | <p>A five percentage point fall in the value under consideration would increase the fair value by EUR 393.4 thousand.</p> <p>A five percentage point rise in the value under consideration would decrease the fair value by EUR 358.0 thousand.</p> |

Formulas

Operating profit (EBITA):

Operating profit + purchase price allocation amortisation and costs

EBITA margin, %:

$$\frac{\text{Operating profit} + \text{purchase price allocation amortisation and costs}}{\text{Net sales}} \times 100$$

Return on investment (ROI), %:

$$\frac{(\text{Profit or loss before taxes} + \text{interest and other financial expenses})}{\text{Balance sheet total} - \text{non-interest-bearing liabilities (average)}} \times 100$$

Return on equity (ROE), %:

$$\frac{(\text{Profit or loss before taxes} - \text{taxes})}{\text{Shareholders' equity}} \times 100$$

Equity ratio, %:

$$\frac{(\text{Shareholders' equity} + \text{minority interest})}{\text{Balance sheet total} - \text{advances received}} \times 100$$

Earnings per share:

(Profit before taxes - taxes +/- minority interest)

Average number of shares during the period, adjusted for share issues

Earnings per share (diluted):

(Profit before taxes - taxes +/- minority interest)

The average number of shares during the period, adjusted for share issues, including shares and options issued through share-based incentives schemes.

Dividend per share:

Total dividend

Number of shares at the end of the period, adjusted for share issues

Net gearing, %:

(Interest-bearing liabilities - cash and cash equivalents) x 100

Shareholders' equity

Largest shareholders 30 June 2025

| Shareholders | Shares and votes | % |
|---|-------------------|--------------|
| 1. Ingman Development Oy Ab | 7,900,000 | 29.5% |
| 2. Etola Oy | 3,430,495 | 12.8% |
| 3. Ilmarinen Mutual Pension Insurance Company | 2,658,306 | 9.9% |
| 4. Varma Mutual Pension Insurance Company | 1,247,142 | 4.6% |
| 5. Savolainen Matti Ilmari (estate) | 883,959 | 3.3% |
| 6. Nordea Bank ABP | 263,500 | 1.0% |
| 7. Varelius Juha Pekka | 218,424 | 0.8% |
| 8. EAM Digia Holding Oy *) | 216,789 | 0.8% |
| 9. Kohonen Jorma Tapani | 215,658 | 0.8% |
| 10. Mandatum Life Insurance Company | 189,086 | 0.7% |
| Total | 17,223,359 | 64.2% |

*) EAM Digia Holding Oy's shares are included in Digia's treasury shares.