Digia Plc

HALF-YEAR FINANCIAL REPORT

January–June 2026 (unaudited)

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BUSINESS ID: 0831312-4

Digia's profitable growth continued: net sales for the second quarter totaled EUR 54.3 million, with an EBITA margin of 5.8 percent

April–June 2026

- Net sales: EUR 54.3 (53.7) million, up 1.0 percent
- Operating profit (EBITA): EUR 3.1 (3.1) million, up 0.1 percent; EBITA margin: 5.8 (5.8) percent of net sales
- Operating profit (EBIT): EUR 2.4 (2.2) million, up 6.1 percent; EBIT margin: 4.4 (4.2) percent of net sales
- Earnings per share: EUR 0.06 (0.06)

January–June 2026

- Net sales: EUR 110.7 (107.5) million, up 2.9 percent
- Operating profit (EBITA): EUR 6.4 (7.7) million, down 16.7 percent; EBITA margin: 5.8 (7.1) percent of net sales
- Operating profit (EBIT): EUR 4.8 (6.1) million, down 20.7 percent; EBIT margin: 4.4 (5.7) percent of net sales
- Earnings per share: EUR 0.13 (0.16)
- Return on investment: 7.4 (10.1) percent
- Equity ratio: 48.5 (43.7) percent
- Gearing 23.4 (29.7) percent

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/ 2026	4–6/ 2025	Change, %	1–6/ 2026	1–6/ 2025	Change, %	1–12/ 2025
Net sales	54,260	53,741	1.0%	110,676	107,517	2.9%	217,028
Operating profit (EBITA)	3,124	3,120	0.1%	6,393	7,673	-16.7%	21,337

EUR 1,000	4-6/ 2026	4-6/ 2025	Change, %	1-6/ 2026	1-6/ 2025	Change, %	1-12/ 2025
- as a % of net sales	5.8%	5.8%		5.8%	7.1%		9.8%
Operating profit (EBIT)	2,368	2,232	6.1%	4,848	6,115	-20.7%	18,127
- as a % of net sales	4.4%	4.2%		4.4%	5.7%		8.4%
Result for the period	1,637	1,515	8.0%	3,407	4,228	-19.4%	12,845
- as a % of net sales	3.0%	2.8%		3.1%	3.9%		5.9%
Return on equity, %				7.4%	10.1%		14.5%
Return on investment, %				7.4%	10.1%		14.4%
Cash flow from operating activities				7,981	6,989	14.2%	14,703
Interest-bearing net debt				21,153	25,023	-15.5%	23,721
Net gearing, %				23.4%	29.7%		25.4%
Equity ratio, %				48.5%	43.7%		48.7%
Number of employees at end of period				1,564	1,655	-5.5%	1,592
Average number of employees	1,569	1,620	-3.2%	1,579	1,607	-1.7%	1,603
Shareholders' equity				90,503	84,134	7.6%	93,476
Balance sheet total				194,925	198,455	-1.8%	197,011
Earnings per share, EUR	0.06	0.06	7.8%	0.13	0.16	-19.5%	0.49
Diluted earnings per share, EUR	0.06	0.06	6.9%	0.13	0.16	-20.2%	0.48

CEO's review:

In the second quarter, customers' investment decisions were still affected by uncertainty of the operating environment. The launch of new projects was postponed, and the content, scope and schedules of the ongoing projects were evaluated in greater detail. Despite the uncertain markets, our net sales grew and we continued to implement renewal initiatives and growth investments in line with our strategy.

Our net sales for the second quarter amounted to EUR 54.3 (53.7) million, up 1.0 percent. Organic growth was -3.3 percent. International operations represented 21.4 (14.6) percent of net sales. I am especially pleased that our efforts in the Savangard cooperation paid off and our net sales in East Central European markets grew organically at a strong double-digit rate.

In Finland, market uncertainties were visible in ERP projects and in the Digital Solutions service area, where we launched measures to strengthen profitability and growth. Net sales in the Managed Solutions service area were negatively impacted by a EUR 0.4 million write-down related to a customer project.

A small positive signal seen among the cautious market was the strengthening of our sales in the second quarter, with June sales achieving best numbers of the start of the year, accounting for 30 percent of all January–June sales. At the same time, organic growth in June reached 4.9 percent. We were especially encouraged by development in the finance product business, where many bids that have been under development for a long time finally moved on to the contract phase. As a result, the order backlog in the finance business is very strong.

In the second quarter, the service and maintenance business net sales reached 49.5 (49.2) percent of net sales and grew by 1.6 percent. The project business net sales accounted for 50.5 (50.8) percent of the company's net sales.

The operating profit (EBITA) for April–June remained on par with the comparison period at EUR 3.1 (3.1) million. The EBITA margin was 5.8 (5.8) percent of net sales. The result was impacted by EUR 0.6 million in non-recurring items, where EUR 0.4 million was related to a customer project and EUR 0.2 million was related to operational restructuring.

In January-June, our net sales grew by 2.9 percent to EUR 110.7 (107.5) million. Our operating profit (EBITA) totaled EUR 6.4 (7.7) million, with an EBITA margin of 5.8 (7.1) percent of net sales. The result was impacted by EUR 2 million in non-recurring items, where EUR 1.1 million was related to customer project write-downs and EUR 0.9 million was related to operational restructuring. The company's financial position strengthened during the period. Our equity ratio improved to 48.5 (43.7) percent and our net gearing went down to 23.4 (29.7) percent, mainly due to reduced interest-bearing liabilities.

Notable contracts signed during April–June included, for example, a four-year extension of the Digivisio 2030 project concerning a digital service platform for higher education institutions, valued at EUR 4–6 million, as well as Fingrid's EUR 2.1 million contract for a data platform and integration services. In addition, we made extension agreements on integration services, valued at EUR 5.2 million. We implemented AI solutions and consulting for sectors including security, pension insurance and healthcare services.

During the 2026–2028 strategy period, our goal is to expand both organically and through acquisitions to become a trusted European partner in intelligent business. Our financial targets for the strategy period are an annual average growth in net sales of more than 10 percent, an EBITA margin of more than 12 percent at the end of the strategy period, and international operations accounting for more than 30 percent of net sales at the end of the strategy period. Our focus for the first year of the strategic period is on reforming our operations and developing our services.

In our Managed Solutions service area reform, we are renewing our offering and operational model. The core of this service is in lifecycle services, where we take responsibility for the operation of our customer's digital foundation. We streamlined our operations by implementing an AI assisted service provision model.

In our Digital Solutions service area, we implemented operational restructuring initiatives to improve performance. We are shifting from selling expertise and technological deliveries to productized services. At the same time, we are strengthening performance management and sharpening strategy implementation.

In the Business Platforms service area, we strengthened the AI capabilities of our Digia Envision ERP product and automated processes. In addition, we promoted the adoption of AI solutions on the Microsoft and Oracle platforms in our customers. In the Financial Platforms service area, we continued to develop DiFS, our product for the finance industry.

In the second quarter, we continued to pursue the long-term development of our business in highly regulated industries. We are developing solutions that support the integration of health data and AI-based analytics as part of a joint project among the wellbeing services counties, for which Business Finland awarded EUR 4.6 million in funding. In the defense and security sector, we joined the Defence Innovation Network Finland, where we are developing an AI-powered integration and experimentation platform.

In May, we announced our sustainability goals for the 2026–2028 strategy period, covering environment, people, and customers. We also received approval from the Science Based Targets initiative for our emissions reduction targets through 2035. Reducing our carbon footprint, ensuring the wellbeing of our employees, and maintaining excellent customer relationships play a key role as we build Digia's sustainable business and growth during the current strategy period.

Profit guidance for 2026

Digia's profit guidance for 2026: Digia's net sales will grow (EUR 217.0 million in 2025), and its operating profit (EBITA) will either remain on a par with, or increase compared to 2025 (EUR 21.3 million in 2025).

Events after the review period

Digia announced on 5 August 2026 that Kimmo Kärkkäinen has been appointed as the Group's new Chief Financial Officer (CFO) and a member of the management team. He will take up his position by February 2027 at the latest. Kärkkäinen will succeed Kristiina Simola, who, as announced on 21 April 2026, will leave her position to pursue a career as a board professional. Simola will continue as Digia's Chief Financial Officer during the transition period until Kärkkäinen takes up the position.

Briefing invitation

A briefing for analysts will be held at 4:15 pm on Thursday 6 August 2026 as a Teams meeting. Attendance instructions have been emailed to participants.

The material and presentation for the event will be available from 4:15 pm on August 6 2026 on the company's website: digia.com/en/investors/reports-and-presentations.

Financial reporting

Digia will publish its business review for January–September 2026 at 3:00 pm on Tuesday 27 October 2026.

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Digia is a trusted European partner in intelligent business. As a consulting, software and services company, we help our customers to create, maintain and develop intelligent business. We bring the benefits of AI to our customers' everyday processes, products, and services throughout their lifecycles. Our approximately 1600 employees operate internationally, yet always close to our customers. Digia's net sales totaled EUR 217.0 million in 2025. The company is listed on NASDAQ Helsinki (DIGIA).

DIGIA PLC HALF-YEAR FINANCIAL REPORT 2026

Digia is a trusted European partner in intelligent business. As a consulting, software and services company, we help our customers to create, maintain and develop intelligent business. We bring the benefits of AI to our customers' everyday processes, products, and services throughout their lifecycles. Our offering includes services and products from consulting to data, AI, integrated systems, and continuous 24/7 service delivery.

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 provide solutions in approximately 20 countries. In addition to Finland, Digia has subsidiaries in Sweden, Poland, and the Netherlands.

We at Digia believe that the IT service markets will see favorable long-term development as the digitalization megatrend remains strong. The comprehensive utilization of AI in processes and services is only getting started. Digia's growth is driven by the market's structural demand that is based on the customers' need to reform their business-critical systems, utilize data and AI, and ensure the reliability and compliance of the systems.

Due to the general financial situation, Finland's approach to launching projects has been cautious. We see better growth prospects in Europe, and our goal for the strategy period is to increase the share of our international business.

We see the following trends in the market:

- From individual solutions, we are moving further toward integrated packages. Operational continuity, which is critical for organizations and business, emphasizes the interoperability, reliability, security, and lifecycles of system entities.
- Artificial intelligence and automation are being embedded into every service and process as well as the daily lives of people. Business platforms must enable the construction of autonomous business processes.
- Intelligent business is built on reliable data and its availability, which increases demand for integration and API solutions.
- Expectations regarding the user-friendliness of services are rising. An intelligent user experience and security are vitally important.

- Competition for top talent is heating up, especially in the fields of artificial intelligence, data, and analytics. We are an attractive employer that harnesses networks of experts, which yields us a competitive advantage.

Our competitiveness is based on Digia's core strengths: expertise and ability for continuous innovation, deep customer relationships and resilient business model, an extensive offering and comprehensive solutions throughout the lifecycle, and a strong financial position. 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. Our Business Operations Center service package is at our customers' disposal 24/7.

Net sales

April–June 2026

Digia's net sales for the April–June period totaled EUR 54.3 (53.7) million, up 1.0 percent on the corresponding period of the previous year. Organic growth in net sales was -3.3 percent. In connection with one customer project, there was a write-down of EUR 0.4 million recorded in the second-quarter revenue.

Net sales recorded international growth from Savangard in Poland and Climber in Sweden and the Netherlands. In Finland, there were delays in starting previously sold projects and the demand for new projects did not pick up until the end of the period. Our unit offering continuous services and cloud services, as well as our financial product business showed good growth. Productivity Leap also continued to grow, especially in the wellbeing service counties.

The service and maintenance business accounted for 49.5 (49.2) percent and the project business for 50.5 (50.8) percent of the company's net sales during April–June. The net sales of both the project and the service and maintenance businesses include product business activities, which accounted for 12.3 (10.7) percent of the Group's total net sales. The product business comprises Digia's own licenses, the license sales of its partners, and license maintenance.

January–June 2026

Digia's net sales for the January–June period totaled EUR 110.7 (107.5) million, representing a year-on-year increase of 2.9 percent. Organic growth in net sales was -2.0 percent. Revenue was negatively impacted by write-downs made in three customer projects, totaling EUR 1.1 million.

The service and maintenance business accounted for 49.9 (49.6) percent of net sales, while the project business accounted for 50.1 (50.4) percent. The product business accounted for 12.2 (10.3) percent of the company's total net sales.

Profit performance and profitability

April–June 2026

Digia's operating profit (EBITA) for April–June was EUR 3.1 (3.1) million with an EBITA margin (EBITA %) of 5.8 (5.8) percent. The second-quarter EBITA was impacted by a revenue write-down of EUR 0.4 (0.0) million related to a customer project and restructuring costs of EUR 0.2 (0.7) million. In line with our strategy, we continued to make investments in productization, harnessing artificial intelligence, international growth, and enhancing our expertise.

Earnings before taxes were EUR 2.1 (2.0) million, with earnings after taxes totaling EUR 1.6 (1.5) million. Earnings per share were EUR 0.06 (0.06). Net finance costs amounted to EUR -0.3 (-0.2) million.

January–June 2026

Digia's operating profit (EBITA) for January–June was EUR 6.4 (7.7) million with an EBITA margin (EBITA %) of 5.8 (7.1) percent. EBITA for January–June was impacted by EUR 1.1 (0.0) million in net sales write-downs related to customer projects and EUR 0.9 (0.7) million in restructuring costs. In line with our strategy, we also made investments in productization, harnessing artificial intelligence, international growth, and enhancing our expertise.

Earnings before taxes were EUR 4.3 (5.4) million, with earnings after taxes totaling EUR 3.4 (4.2) million. Earnings per share were EUR 0.13 (0.16). Net finance costs amounted to EUR -0.5 (-0.7) million.

Research and development

The development expenses for Digia's own products for the first half of the year was EUR 1.9 (2.3) million, representing 1.7 (2.1) percent of the net sales. R&D focused primarily on the development of the Digia Envision ERP solution and DiFS, the ERP solution for the financial sector.

Financing, cash flow, and investments

At the end of June 2026, Digia's balance sheet total stood at EUR 194.9 (198.5) million.

The equity ratio was 48.5 (43.7) percent and net gearing was 23.4 (29.7) percent. At the end of June 2026, Digia had EUR 43.9 (47.3) million in interest-bearing liabilities and unused bank credit facilities amounting to EUR 4.5 million. Interest-bearing liabilities consisted of EUR 30.8 million in long-term and EUR 8.5 million in short-term loans from financial institutions, and EUR 4.6 million in lease liabilities.

Cash flow from operating activities in January–June 2026 totaled EUR 8.0 (7.0) million. Cash flow from investing activities came to EUR -0.1 (-11.1) million. Cash flow from financing activities was EUR -9.6 (7.9) million.

Human resources and management

The key focus areas of Digia's human resources strategy for the 2026–2028 strategy period are growing our skills capital, working smarter, fostering internationality, and strengthening a sense of community. Our goal is to provide an exceptional employee experience that supports the success of our digital professionals and the implementation of Digia's strategy. Our operations are also guided by Digia's cultural principles – courage, sharing, learning, and professional pride.

Our key initiative for our employees in the first half of the year was the AI Hammer program, which aims to improve work efficiency through the use of artificial intelligence. Digia's developers feel that their AI expertise has improved as a result of this program, and that the use of AI has also accelerated their projects.

In the second quarter, we conducted a survey on equality and non-discrimination, which revealed that Digia is perceived as a diverse organization where everyone is free to be who they are. Digia has an equality and non-discrimination plan that is regularly updated based on employee feedback.

During the 2026–2028 strategic period, we will continue to strengthen our skilled, thriving, and diverse workforce. We carry out a transformation of our expertise and ensure its continuous development so that our employees—and, through them, the company—have what it takes to succeed in the face of change. The goal for the strategy period is for the Employee Engagement Index to remain at 3.9 (on a scale of 1–5), thus maintaining a good level. The Employee Engagement Index combines, among other things, Digia's employees' perceptions of the meaningfulness of their work, the development of their skills, their day-to-day experience of leadership, their workload, and their working conditions.

During the reporting period, Digia conducted restructuring negotiations at some of its Finnish units. As a result of these negotiations, we reduced our workforce by a total of 31 people across a variety of positions in Finnish locations. The total number of Digia employees at the end of the period was 1,564 (1,655).

Sustainability

As part of its new 2026–2028 strategic period, Digia announced new sustainability goals that are also linked to short- and long-term executive compensation. The sustainability goals are divided into environmental, employee, and customer goals.

The environmental goal for the strategy period is to reduce the carbon dioxide emissions of our own operations (scopes 1–2 as defined by the GHG Protocol) by 50 percent compared to 2024. The emission reduction target has been set based on the Science Based Targets initiative. In addition to its strategy period goal, Digia received approval in May for its science-based short-term emissions targets, which extend through 2035. The company is committed to reducing its absolute Scope 1 and 2 emissions by 94.3 percent by 2035, compared to the 2024 baseline. In addition, the goal is to reduce Scope 3 emissions relative to the company's value added by 66.3 percent over the same period.

During the strategy period, Digia will continue to strengthen its skilled, thriving, and diverse workforce. The goal for the strategy period is for the Employee Engagement Index to remain at 3.9 (on a scale of 1–5), thus maintaining a good level. The Employee Engagement Index is measured during the second half of the year as part of the employee survey.

Digia serves as a secure and reliable partner for its customers. We introduced a strategic customer experience metric that specifically measures customers' perceptions of how proactive and forward-thinking our operations are. The target level for the change indicator during the strategy period is 4.0 (on a scale of 1–5). The change indicator is measured during the second half of the year.

As a result of the European Union's Omnibus I initiative, Digia is no longer required to report on its corporate responsibility in accordance with the EU's Corporate Sustainability Reporting Directive (CSRD). We are reporting on our sustainability performance for 2026 in accordance with the streamlined ESRS standards, limiting the scope of the assurance to CO2 emissions calculations.

Changes in Group structure

There were no changes in the Group structure during the reporting period.

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
- Productivity Leap Oy
- Digia Sweden AB

- Climber AB and its subsidiary Climber Benelux B.V.
- Top of Minds AB
- Savangard Sp. z o.o. and its subsidiaries Peoplevibe Sp. z o.o. and Finnovative Solutions UAB.

Share capital and shares

On 30 June 2026, the number of Digia Plc shares totaled 26,823,723 and the company had a total of 8,735 shareholders.

Digia Plc held a total of 129,604 treasury shares on 30 June 2026. The accounting counter value of these treasury shares is EUR 0.10 per share.

At the end of the period, a total of 168,925 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 1.1 percent 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: 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 2026 was EUR 5.38 and the highest EUR 6.86. The share officially closed at EUR 5.88 on 30 June 2026. The share's trade weighted average price was EUR 6.01. The company's market value as of 30 June 2026 was EUR 157,723,491.

Flagging notifications

On 12 March 2026, Digia received notification of changes in the company's ownership in accordance with Chapter 9 Section 10 of the Finnish Securities Market Act. According to the notification, Etola Oy held 4,050,000 Digia Plc shares and votes, corresponding to 15.10 percent of all Digia shares and votes.

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

Digia Plc's Annual General Meeting (AGM), held on 24 March 2026, adopted the company's annual accounts, including the consolidated annual accounts for 1 January–31 December 2025, and discharged the members of the Board and the President and CEO from liability.

Payment of dividend

In accordance with the proposal of the Board of Directors, the Annual General Meeting decided that a dividend of EUR 0.19 per share be paid according to the confirmed balance sheet for the financial year ending 31 December 2025. Shareholders listed in the shareholders' register maintained by Euroclear Finland Ltd on the dividend reconciliation date, 26 March 2026, will be eligible for the payment of dividend. Dividends were paid on 2 April 2026.

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. Santtu Elsinen, Robert Ingman, Sari Leppänen, Henry Nieminen, and Outi Taivainen were re-elected as Board members, and Herkko Soininen was elected as a new member. At its organizational meeting after the AGM, the Board of Directors elected Robert Ingman as Chair and Santtu Elsinen 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: Santtu Elsinen (Chair), Henry Nieminen and Herkko Soininen
- Compensation Committee: Outi Taivainen (Chair), Robert Ingman, and Sari Leppänen
- Nomination Committee: Santtu Elsinen (Chair), Robert Ingman, and Outi Taivainen

Remuneration to the members of the Board

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 2027 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 2027 Annual General Meeting. Ernst & Young Oy has announced that the sustainability reporting auditor with principal responsibility will be Terhi Mäkinen, Authorized Public Accountant.

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.

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

The Annual General Meeting authorized 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 installments. The proposed number is under 10 percent 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). The authorization also includes acquisition of shares through public trading organized by Nasdaq OMX Helsinki Oy 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 authorization

is in force and, correspondingly, the maximum price shall be the highest quotation in public trading while the authorization is in force.

- The Board of Directors is otherwise authorized to decide on all terms relating to share buyback.

This authorization will supersede the authorization granted by the AGM of March 27, 2025 and is valid for 18 months, that is, until September 24, 2027.

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

The AGM authorized 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 installments, with the following conditions:

- This issue may total a maximum of 2,000,000 shares. The proposed number is under 10 percent of the company's total number of shares. The authorization applies to both new shares and treasury shares held by the company.
- The authorization 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 authorization 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 authorization will supersede the authorization granted by the AGM of March 27 2025 and is valid for 18 months, that is, until September 24, 2027.

More information about the AGM's decisions is available at digia.com/en/investors/governance/annual-general-meeting/agm-2026

Events after the review period

Digia announced on 5 August 2026 that Kimmo Kärkkäinen has been appointed as the Group's new Chief Financial Officer (CFO) and a member of the management team. He will take up his position by February 2027 at the latest. Kärkkäinen will succeed Kristiina Simola, who, as announced on 21 April 2026, will leave her position to pursue a career as a board professional. Simola will continue as Digia's Chief Financial Officer during the transition period until Kärkkäinen takes up the position.

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 centralized 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. These 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 unfavorable 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 organization 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.

Advances in AI are transforming the business models of software development and the IT services industry, which could have a negative impact on the company's net sales. On the other hand, this development also offers the company new business opportunities.

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. Organizations have more and more information that is critical to their operations. Threats to data security and protection have risen significantly in recent years. The increasing use of artificial intelligence also poses potential risks, and its effective and safe utilization requires organizations to adopt updated operating practices. 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 may also be a 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 analyzed. 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 analyzed, 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 2026

Digia's profit guidance for 2026: Digia's net sales will grow (EUR 217.0 million in 2025), and its operating profit (EBITA) will either remain on a par with, or increase compared to 2025 (EUR 21.3 million in 2025).

Helsinki, 6 August 2026

Digia Plc

Board of Directors

TABLES SECTION

Accounting policies

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Condensed consolidated balance sheet

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Accounting policies

This Financial Statement Bulletin is prepared in compliance with IFRS and the IAS 34 Interim Financial Reporting standard. No significant changes have been made to the accounting policies during 2026. The half-year report has not been audited.

Condensed consolidated income statement

EUR 1,000	4–6/ 2026	4–6/ 2025	Change, %	1–6/ 2026	1–6/ 2025	Change, %	1–12/ 2025
NET SALES	54,260	53,741	1.0%	110,676	107,517	2.9%	217,028
Other operating income	103	96	7.3%	128	153	-16.4%	336
Materials and services	-11,018	-9,192	19.9%	-22,234	-17,803	24.9%	-39,660
Depreciation, amortization, and impairment	-1,805	-1,759	2.7%	-3,662	-3,516	4.1%	-7,225
Employee benefit expenses	-33,449	-34,227	-2.3%	-68,607	-68,122	0.7%	-128,747
Other operating expenses	-5,723	-6,428	-11.0%	-11,453	-12,113	-5.5%	-23,605
Operating profit (EBIT)	2,368	2,232	6.1%	4,848	6,115	-20.7%	18,127

EUR 1,000	4–6/ 2026	4–6/ 2025	Change, %	1–6/ 2026	1–6/ 2025	Change, %	1–12/ 2025
Net finance costs	-274	-239	14.9%	-524	-715	-26.8%	-1,741
Profit before tax	2,094	1,993	5.1%	4,324	5,400	-19.9%	16,387
Income taxes	-457	-478	-4.4%	-917	-1,172	-21.8%	-3,542
RESULT FOR THE PERIOD	1,637	1,515	8.0%	3,407	4,228	-19.4%	12,845
Other comprehensive income							
Items that may be reclassified subsequently to profit or loss:							
Exchange differences on translating foreign operations	-505	-620	-18.5%	-1,264	1,163	208.7%	2,179
TOTAL COMPREHENSIVE INCOME	1,131	895	26.4%	2,143	5,391	-60.3%	15,024
Profit for the period attributable to							
Parent-company shareholders	1,637	1,515	8.0%	3,407	4,228	-19.4%	12,845
Comprehensive income attributable to							

EUR 1,000	4–6/ 2026	4–6/ 2025	Change, %	1–6/ 2026	1–6/ 2025	Change, %	1–12/ 2025
Parent-company shareholders	1,131	895	26.4%	2,143	5,391	-60.3%	15,024
Basic earnings per share, EUR	0.06	0.06	7.8%	0.13	0.16	-19.5%	0.49
Diluted earnings per share, EUR	0.06	0.06	6.9%	0.13	0.16	-20.2%	0.48

Condensed consolidated balance sheet

EUR 1,000	30 Jun 2026	30 Jun 2025	31 Dec 2025
Assets			
Non-current assets			
Goodwill	104,917	105,403	105,531
Other intangible assets	8,070	11,041	9,872
Property, plant and equipment	840	814	831
Right-of-use assets	4,506	6,309	5,804
Investments	499	500	499
Non-current receivables	648	1,003	697
Deferred tax assets	178	334	248
Total non-current assets	**119,658**	**125,403**	**123,482**

EUR 1,000	30 Jun 2026	30 Jun 2025	31 Dec 2025
Non-current assets classified as held for sale	284	238	245
Current assets			
Current receivables	52,238	50,583	49,070
Cash and cash equivalents	22,745	22,232	24,214
Total current assets	**74,983**	**72,814**	**73,284**
Total assets	**194,925**	**198,455**	**197,011**
Equity and liabilities			
Share capital	2,088	2,088	2,088
Other reserves	5,204	5,204	5,204
Reserve for invested unrestricted equity	42,081	42,081	42,081
Translation difference	-1,630	-1,379	-363
Retained earnings	39,353	31,913	31,622
Result for the period	3,407	4,228	12,845
Equity attributable to owners of parent	90,503	84,134	93,476
Total equity	**90,503**	**84,134**	**93,476**
Liabilities			

EUR 1,000	30 Jun 2026	30 Jun 2025	31 Dec 2025
Non-current interest-bearing liabilities	33,033	32,367	35,531
Other non-current liabilities	0	4,124	4,296
Deferred tax liabilities	2,034	2,415	2,376
Total non-current liabilities	35,066	38,906	42,203
Current interest-bearing liabilities	10,866	14,887	12,405
Other current liabilities	58,490	60,529	48,928
Total current liabilities	69,356	75,415	61,332
Total liabilities	**104,422**	**114,321**	**103,535**
Shareholders' equity and liabilities	**194,925**	**198,455**	**197,011**

Consolidated cash flow statement

EUR 1,000	1 Jan 2026–30 Jun 2026	1 Jan 2025–30 Jun 2025
Cash flow from operating activities:		
Profit for the period	3,407	4,228
Total adjustments to profit/loss	4,831	5,692
Change in net working capital	2,619	1,380
Interest paid	-716	-762
Interest received	142	134

EUR 1,000	1 Jan 2026–30 Jun 2026	1 Jan 2025–30 Jun 2025
Taxes paid	-2,302	-3,682
Cash flow from operating activities	**7,981**	**6,989**
Cash flow from investing activities:		
Capital expenditure on property, plant and equipment and intangible assets	-70	-31
Acquisition of subsidiaries, net of cash and cash equivalents at the time of acquisition	0	-11,065
Cash flow from investing activities	**-70**	**-11,096**
Cash flow from financing activities:		
Repayment of lease liabilities	-1,823	-1,583
Repayments of current borrowings	-2,750	-5,750
Proceeds from non-current borrowings	0	20,000
Dividends paid	-5,031	-4,766
Cash flow from financing activities	**-9,604**	**7,901**
Change in cash and cash equivalents	-1,692	3,794
Cash and cash equivalents at beginning of period	24,214	18,232
Effect of changes in foreign exchange rates	223	205
Change in cash and cash equivalents	-1,692	3,794
Cash and cash equivalents at end of period	**22,745**	**22,232**

Statement of changes in shareholders' equity

EUR 1,000	a	b	c	d	e	f
Shareholders' equity, Jan 1, 2025	**2,088**	**42,081**	**5,204**	**-2,542**	**36,888**	**83,718**
Net profit					4,228	4,228
Other comprehensive income				1,163		1,163
Dividends					-4,766	-4,766
Share-based payments recognized against equity					-209	-209
Shareholders' equity, 30 Jun 2025	**2,088**	**42,081**	**5,204**	**-1,379**	**36,141**	**84,134**
Shareholders' equity, Jan 1, 2026	**2,088**	**42,081**	**5,204**	**-363**	**44,467**	**93,476**
Net profit					3,407	3,407
Other comprehensive income				-1,267		-1,267
Dividends					-5,031	-5,031
Share-based payments recognized against equity					-83	-83
Shareholders' equity, 30 Jun 2026	**2,088**	**42,081**	**5,204**	**-1,630**	**42,760**	**90,503**

a = share capital

b = unrestricted invested shareholders' equity reserve

c = other reserves

d = currency translation differences

e = retained earnings

f = total shareholders' equity

Financial assets and liabilities

EUR 1,000	Jun 30, 2026 Fair values	Dec 31, 2025 Fair values	Jun 30, 2026 Balance sheet values	Dec 31, 2025 Balance sheet values
Financial assets Measured at fair value through profit or loss				
Shares and holdings	499	499	499	499
Financial liabilities Non-current items measured at amortized cost				
Bank loans	30,750	32,500	30,750	32,500
Liabilities measured at fair value through profit or loss:				
Contingent consideration	-	4,648	-	4,648
Current items measured at amortized cost				
Bank loans	8,500	9,500	8,500	9,500
Liabilities measured at fair value through profit or loss:				
Contingent consideration (Level 3)	4,229	-	4,229	-

Condensed income statement by quarter

EUR 1,000	4–6/2026	1–3/2026	10–12/2025	7–9/2025	4–6/2025
Net sales	54,260	56,416	60,244	49,267	53,741
Other operating income	103	24	145	38	96

EUR 1,000	4-6/2026	1-3/2026	10-12/2025	7-9/2025	4-6/2025
Materials and services	-11,018	-11,216	-11,537	-10,320	-9,192
Employee benefit expenses	-33,449	-35,158	-33,270	-27,355	-34,227
Depreciation, amortization, and impairment	-1,805	-1,856	-1,845	-1,864	-1,759
Other operating expenses	-5,723	-5,730	-6,059	-5,433	-6,428
Operating result	2,368	2,480	7,679	4,333	2,232
Net finance costs	-274	-250	-605	-421	-239
Profit before tax	2,094	2,230	7,074	3,913	1,993
Income taxes	-457	-460	-1,689	-680	-478
Result for the period	1,637	1,771	5,385	3,232	1,515
Distribution of net profit for the period					
Parent-company shareholders	1,637	1,771	5,385	3,232	1,515
Basic earnings per share, EUR	0.06	0.07	0.20	0.12	0.06
Diluted earnings per share, EUR	0.06	0.07	0.20	0.12	0.06

Group key figures

EUR 1,000	1–6/2026	1–6/2025
Extent of business		
Net sales	110,676	107,517
Average capital invested	137,993	122,490
Number of employees	1,564	1,655
Average number of employees	1,579	1,607
Profitability		
Operating profit (EBITA)	6,393	7,673
- as a % of net sales	5.8%	7.1%
Operating profit (EBIT)	4,848	6,115
- as a % of net sales	4.4%	5.7%
Profit before tax	4,324	5,400
- as a % of net sales	3.9%	5.0%
Result for the period	3,407	4,228
- as a % of net sales	3.1%	3.9%
Return on equity, %	7.4%	10.1%
Return on investment, %	7.4%	10.1%
Financing and financial position		
Interest-bearing net debt	21,153	25,023

EUR 1,000	1-6/2026	1-6/2025
Net gearing	23.4%	29.7%
Equity ratio	48.5%	43.7%
Cash flow from operating activities	7,981	6,989
Basic earnings per share, EUR	0.13	0.16
Diluted earnings per share, EUR	0.13	0.16
Equity per share, EUR	3.37	3.14
Lowest share price, EUR	5.38	5.88
Highest share price, EUR	6.86	8.00
Average share price, EUR	6.01	6.90
Market capitalization, EUR 1,000	157,723	197,959

Change in contingent liabilities

The company has recognized contingent liabilities from its acquisitions.

EUR 1,000	30 Jun 2026	30 Jun 2025
Contingent liabilities Jan 1	**4,296**	**4,135**
New acquisitions	-	4,124
Increase in value	-	487
Decrease in value	-67	-
Contingent liabilities 30 Jun	**4,229**	**8,746**

Sensitivity analysis of contingent additional purchase prices of acquired companies

Contingent purchase price liability	Valuation method	Value under consideration	Weighted average	Fair value sensitivity
Acquisition 1	Discounted cash flows	EBIT, EUR 1,000	5,012.6	A ten percent fall in the remaining value under consideration would not affect the fair value. A ten percent rise in the remaining value under consideration would not affect the fair value.
		Net sales, EUR 1,000	3,495.5	A ten percent fall in the remaining value under consideration would decrease the fair value by EUR 200.8 thousand. A ten percent rise in the remaining value under consideration would increase the fair value by EUR 189.4 thousand.
		Discount rate	5.5%	A five percentage point fall in the value under consideration would increase the fair value by EUR 192.1 thousand. A five percentage point rise in the value under consideration would decrease the fair value by EUR 206.9 thousand.

Formulas

Operating profit (EBITA):

Operating profit + purchase price allocation amortization and costs

EBITA margin, %:

Operating profit + purchase price allocation amortization and costs x 100
Net sales

Return on investment (ROI), %:

(Profit or loss before taxes + interest and other finance costs) x 100
Balance sheet total - non-interest-bearing liabilities (average)

Return on equity (ROE), %:

(Profit or loss before taxes – taxes) x 100
Shareholders' equity

Equity ratio, %:

(Shareholders' equity + minority interest) x 100
Balance sheet total - advances received

Earnings per share:

(Profit before tax - tax +/- minority interest)
Average number of shares during the period, adjusted for share issues

Diluted earnings per share:

(Profit before tax - tax +/- 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 2026

Shareholders	Shares and votes	%
1. Ingman Development Oy Ab	7,950,000	29.6%
2. Etola Oy	4,050,000	15.1%
3. Ilmarinen Mutual Pension Insurance Company	2,658,306	9.9%
4. Varma Mutual Pension Insurance Company	1,247,142	4.6%
5. Mandatum Life Insurance Company	239,086	0.9%
6. Nordea Bank ABP	223,772	0.8%
7. Kohonen Jorma Tapani	215,658	0.8%
8. EAM Digia Holding Oy *)	168,925	0.6%
9. Levoranta Timo Antti	168,679	0.6%
10. Varelius Juha Pekka	163,424	0.6%
Total	**17,084,992**	**63.7%**

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