



PONSSE

**20
26**

**INTERIM REPORT FOR
1 JANUARY - 30 SEPTEMBER 2026**

July - September:

- Order intake totalled EUR 170.4 (143.4) million.
- Net sales amounted to EUR 159.8 (172.7) million.
- Operating profit totalled to EUR 5.9 (9.6) million, equalling 3.7 (5.6) per cent of net sales.
- Earnings per share were EUR 0.16 (0.27).
- Cash flow from operating activities was EUR -20.4 (-0.2) million.

January - September:

- Order intake totalled EUR 542.8 (505.0) million.
- Order books stood at EUR 170.5 (163.2) million at the end of the period under review.
- Net sales amounted to EUR 513.7 (530.4) million.
- Operating profit totalled to EUR 18.4 (30.2) million, equalling 3.6 (5.7) per cent of net sales.
- Net result was EUR 16.4 (23.7) million.
- Earnings per share were EUR 0.59 (0.85).
- Cash flow from operating activities was EUR -1.3 (4.4) million.
- Equity ratio was 57.6 (57.7) per cent at the end of the period under review.

Profit guidance for 2026 unchanged:

The company's euro-denominated operating profit in 2026 is estimated to be on a par with the operating profit 2025 (EUR 41.6 million).

KEY INDICATORS

	7-9/2026	7-9/2025	Change	1-9/2026	1-9/2025	Change	1-12/2025
Order intake (MEUR)	170.4	143.4	18.8%	542.8	505.0	7.5%	702.7
Order books (MEUR)				170.5	163.2	4.5%	141.4
Net sales (MEUR)	159.8	172.7	-7.4%	513.7	530.4	-3.1%	749.9
Operating profit (MEUR)	5.9	9.6	-38.6%	18.4	30.2	-39.2%	41.6
Operating profit (%)	3.7	5.6		3.6	5.7		5.6
Result before taxes (MEUR)	5.5	9.1	-40.1%	18.7	29.1	-36.0%	40.0
Diluted and undiluted earnings per share (EUR)	0.16	0.27	-40.7%	0.59	0.85	-30.6%	1.09
R&D expenditure (MEUR)	8.1	5.2	53.3%	21.2	18.6	14.0%	26.6
Capital expenditure (MEUR)	6.9	7.4	-6.8%	13.1	17.2	-23.9%	22.7
Equity per share (EUR)				12.13	11.81	2.7%	12.08
Net interest-bearing liabilities (MEUR)				54.0	30.8	75.2%	20.5
Net gearing (%)				15.9	9.3		6.1
Equity ratio (%)				57.6	57.7		59.5
Cash flow from operating activities (MEUR)	-20.4	-0.2	>100.0%	-1.3	4.4	>100.0%	23.3
Average number of employees	1,803	2,109	-14.5%	1,890	2,073	-8.8%	2,083

The calculation of key indicators is presented on section Formulas for calculation of indicators.



PRESIDENT AND CEO JUHO NUMMELA:

A busy autumn trade fair season supported the order flow in the third quarter. Despite the challenging market conditions, the order intake increased from the comparison period to EUR 170.4 (143.4) million. Production at our Vieremä factory remained at a high level given the market environment, yet our order books grew slightly, standing at EUR 170.5 (163.2) million at the end of the review period. The order books extend partly into next year.

Market uncertainty continued, and customers made their investment decisions with great caution. Rising fuel prices also weighed on our customers' profitability in almost every market. Low levels of construction and private consumption continued to affect demand in the forest industry, and consequently impacted Ponsse's customers. Among our market areas, the Nordic countries and Europe were the most active, although demand remained clearly below normal levels.

The company's net sales decreased by 7.4 per cent year-on-year in the third quarter to EUR 159.8 (172.7) million. The net sales of new machines and maintenance services fell from the comparison period. The change in the net sales of maintenance services was driven by the expiry of the Full Service agreement in Brazil and weaker demand caused by deteriorating market conditions. The net sales of used machines remained at the level of the comparison period. Epec continued on its strong growth path.

Our relative profitability was weak in the third quarter, standing at 3.7 (5.6) per cent. The operating profit was supported by customs duty refunds of EUR 3.5 million recognised in the US country organisation's result. Excluding this non-recurring item, operational profitability stood at a very weak level. Profitability was weighed down in particular by lower-than-expected invoicing for new machines and maintenance services, as well as rising cost levels. The reported operating profit was EUR 5.9 (9.6) million.

The cash flow for the review period was EUR -1.3 (4.4) million. Used machine sales picked up year-on-year, but the level of sales was not sufficient to turn inventories downwards. Inventories of new machines also grew, as invoicing fell short of expectations. However, the company's solvency remained very strong, and the equity ratio at an excellent level.

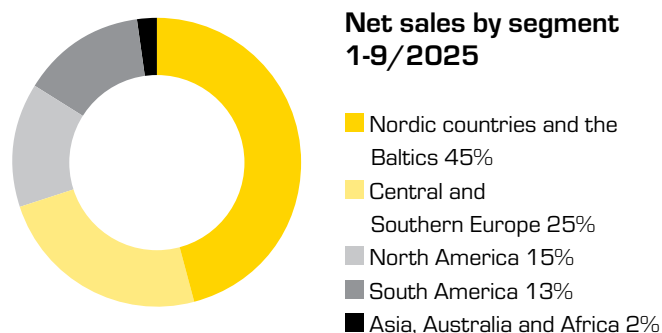
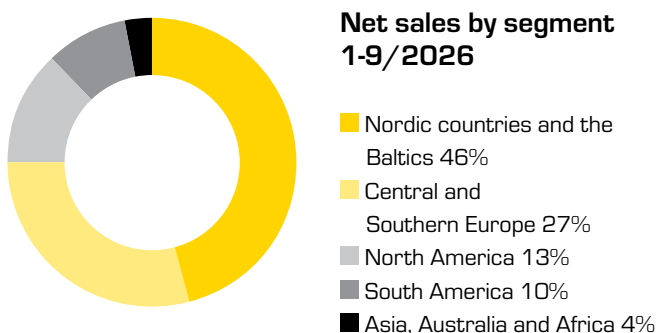


Despite the challenging situation, we will continue our determined investments in sales and maintenance services, as well as in product development and digital solutions. There is strong momentum across our organisation, and our strategic development projects are progressing according to plan. At the same time, we are tightening cost discipline and prioritising our activities even more carefully. Factory capacity will be adjusted during the remainder of the year to match market conditions, and the goal for sales is to strengthen the order books for 2027 and at the same time promote the secondhand machine sales.

NET SALES

Consolidated net sales for the period under review amounted to EUR 513.7 (530.4) million, which is 3.1 per cent less than in the comparison period. International business operations accounted for 76.5 (75.8) per cent of net sales.

Net sales (MEUR)	7-9/2026	7-9/2025	Change	1-9/2026	1-9/2025	Change
Group's net sales, total	159.8	172.7	-7.4%	513.7	530.4	-3.1%
Net sales by segment						
Nordic countries and the Baltics	74.3	78.2	-4.9%	238.5	241.0	-1.0%
Central and Southern Europe	38.1	47.5	-19.8%	139.3	132.2	5.3%
North America	21.0	26.1	-19.6%	66.4	77.1	-14.0%
South America	18.9	16.0	18.6%	49.4	67.1	-26.4%
Asia, Australia and Africa	7.5	4.9	51.5%	20.2	13.0	55.4%
Net sales, total	159.8	172.7	-7.4%	513.7	530.4	-3.1%



PROFIT PERFORMANCE

The operating profit for the period under review amounted to EUR 18.4 (30.2) million. The operating profit equalled 3.6 (5.7) per cent of net sales for the period under review. In the third quarter, the Group recognised a positive impact on earnings of approximately EUR 3.5 million related to customs refunds received in the United States, which improved the Group's operating profit by the same amount. The impact is included in the item Raw materials and services on the income statement.

The Brazilian Full Service contract ended during the period under review. The EUR 6.4 million provision for the loss-making contract that had been recognised in the Group's balance sheet at the beginning of the financial year was released and recognised as income. Taking into account the change in the provision, the contract's impact on the result for the reporting period was EUR 4.9 million (-2.6 million).

Staff costs for the period under review totalled EUR 93.9 (89.1) million. Other operating expenses stood at EUR 62.7 (61.2) million. The cost impact of the provision of the loss-making Full Service contract of the Brazilian subsidiary is included in other operating expenses. The net total of financial income

and expenses amounted to EUR 0.3 (-0.9) million. Exchange rate gains and losses due to currency rate fluctuations were recognised under financial items, having a net impact of EUR 2.1 (1.1) million. During the period under review, EUR 0.4 million of revaluation profits on interest rate swaps were recognised in the result.

The Group's effective tax rate for the period under review was 12.1 (18.6) per cent. The tax rate was significantly reduced by the reversal of a previously recognised IAS 37 provision related to the loss-making contract in Brazil. No deferred tax asset had been recognised in respect of this provision in prior financial periods and, consequently, the reversal of the provision did not result in a corresponding tax expense effect during the reporting period. Furthermore, no deferred tax asset has been recognised in respect of the Brazilian company's other taxable losses, as their utilisation is considered unlikely.

Result for the period under review totalled EUR 16.4 (23.7) million. Diluted and undiluted earnings per share (EPS) came to EUR 0.59 (0.85). Consolidated return on capital employed (ROCE) stood at 6.6 (10.1) per cent.

Operating profit (MEUR)	7-9/2026	7-9/2025	Change	1-9/2026	1-9/2025	Change
Group's operating profit, total	5.9	9.6	-38.6%	18.4	30.2	-39.2%

STATEMENT OF FINANCIAL POSITION AND FINANCING ACTIVITIES

At the end of the period under review, the total consolidated statements of financial position amounted to EUR 591.6 (576.0) million. Inventories stood at EUR 275.2 (241.4) million. Trade receivables totalled EUR 68.4 (60.4) million, while cash and cash equivalents stood at EUR 51.0 (67.1) million. Current receivables include a receivable of EUR 2.9 million related to the sale of the share capital of Ponsse's Russian subsidiary, OOO Ponsse. During the period under review, a payment of EUR 0.1 million was received from the sale price.

Group shareholders' equity stood at EUR 339.7 (330.6) million and parent company shareholders' equity (FAS) at EUR 311.6 (314.3) million. The amount of interest-bearing liabilities was EUR 105.0 (97.9) million. The company has ensured its

liquidity by credit facility limits and commercial paper programs. Group's loans from financial institutions are non-collateral bank loans without financial covenants. Consolidated net liabilities totalled EUR 54.0 (30.8) million, and the debt-equity ratio (net gearing) was 15.9 (9.3) per cent. The equity ratio stood at 57.6 (57.7) per cent at the end of the period under review.

Cash flow from operating activities amounted to EUR -1.3 (4.4) million. Cash flow from investment activities came to EUR -11.8 (-17.2) million.

ORDER INTAKE AND ORDER BOOKS

Order intake for the period under review totalled EUR 542.8 (505.0) million, while period-end order books were valued at EUR 170.5 (163.2) million.

Order intake (MEUR)	7-9/2026	7-9/2025	Change	1-9/2026	1-9/2025	Change
Order intake	170.4	143.4	18.8%	542.8	505.0	7.5%

Order books (MEUR)	30 September 2026	30 September 2025	Change
Order books	170.5	163.2	4.5%

DISTRIBUTION NETWORK

With focus on sales and maintenance, the organisation is divided into five market areas: Nordic countries and the Baltics; Central and Southern Europe; South America; North America; and Asia, Australia and Africa.

R&D AND CAPITAL EXPENDITURE

Group's R&D expenses during the period under review totalled EUR 21.2 (18.6) million, of which EUR 5.5 (5.7) million was capitalised.

Investments during the period under review totalled EUR 13.1 (17.2) million. In addition to capitalised R&D expenses, they consisted of investments in buildings and ordinary investments in machinery and equipment.

PERSONNEL

The Group had an average staff of 1,890 (2,073) during the period under review and employed 1,770 (2,112) people at the end of the period.

SHARE-BASED INCENTIVE PLANS

On February 16, 2026, the Board of Directors of Ponsse Plc decided, and the company announced, that new Performance-Based Matching Share Plans will be established for the Group's CEO and key personnel for the period 2026–2030. The plans are a continuation of the Performance-Based Matching Share Plans 2023–2027.

The CEO Performance-Based Share Ownership Plan

In the CEO plan the following performance periods are valid: 2024-2026, 2025-2027 and 2026-2028. The cost impact of these plans during the period under review was EUR 0.2 million.

Key Employee Performance-Based Matching Share Plan

The key employee plan includes the following performance periods: 2024-2026, 2025-2027 and 2026-2028. During the period under review, the costs related to the 2023-2025, 2024-2026, 2025-2027 and 2026-2028 performance periods of the share-based incentive plans amounted to a total of EUR 0.7 million.

SHARE PERFORMANCE

The company's registered share capital consists of 28,000,000 shares. The trading volume of Ponsse Plc shares for 1 January – 30 September 2026 totalled 805,128, accounting for 2.88 per cent of the total number of shares. Share turnover amounted to EUR 19.0 million, with the period's lowest and highest share prices amounting to EUR 21.00 and EUR 27.40, respectively.

At the end of the period, shares closed at EUR 22.00, and market capitalisation totalled EUR 616.0 million.

At the end of the period under review, the company held 18,103 treasury shares.

ANNUAL GENERAL MEETING 2026

A separate release was issued on 8 April 2026 regarding the authorizations given to the Board of Directors and other resolutions at the AGM.

SUSTAINABILITY

Ponsse has defined key sustainability targets for its business operations. Their implementation is promoted through annual function-specific targets and measures as part of the company's strategy implementation. Ponsse promotes people's well-being, reduces the environmental impacts of its operations and products throughout their life cycle, and acts as a reliable partner for whom a sense of community is a strength.

During the third quarter, as part of the annual strategy process, Ponsse's Board of Directors reviewed and approved Ponsse's double materiality assessment. The assessment identified Ponsse's most significant sustainability impacts, as well as sustainability-related risks and opportunities, which guide the management of sustainability work and the allocation of resources.

In the third quarter, Ponsse promoted its circular economy targets in particular by improving the availability of remanufactured spare parts for customers. Ponsse launched the ExtendedLIFE project, funded by the EU LIFE programme, which aims to extend the service life of used forest machines and increase the reuse of machine components. As part of the project, a Refactory was established in Isalmi, where used forest machines and their components can be refurbished, dismantled and recycled on an industrial scale.

Ponsse complemented its product offering by introducing the Thin Line harvesting system optimised for thinning operations, featuring the PONSSE Scorpion harvester and the PONSSE Wisent forwarder. The Thin Line models are designed specifically for cost-effective harvesting on thinning sites. The solution combines machine features optimised for thinning, good fuel economy and high productivity in changing logging conditions. For thinning operations, Ponsse also introduced the

PONSSE Active Flow hydraulic solution, which enhances crane efficiency and reduces fuel consumption. PONSSE Production Tracker, a new addition to digital services, provides real-time visibility into harvesting production. Timber location and trail data make it possible to improve forwarding efficiency, reduce unnecessary driving and share site observations between machines in the harvesting chain.

Ponsse's technology also received recognition at the Démo Forest trade fair in Belgium. Innovation awards were presented to the firefighting equipment designed for extinguishing forest and wildland fires, and to the HH360 rotator, which enables the unrestricted rotation of the harvester head. During the review period, the company's reputation was assessed by private investors in the Reputation and Trust Analytics' 2026 Trust&Reputation study, in which Ponsse was ranked as the fourth most reputable listed company in Finland. Ponsse and the Group's technology company Epec Oy achieved a Bronze medal in the EcoVadis sustainability assessment. The results reflected progress in sustainability work, particularly in the areas of environment, labour and human rights, as well as sustainable procurement.

During the third quarter, the company also launched new human rights initiatives. In August, work began to identify and assess human rights impacts across Ponsse's supplier network. This will continue in the first quarter of 2027 with the development of processes and measures to prevent, mitigate and remediate the identified impacts.

During the review period, the Ponsse Group's technology company Epec Oy linked its financing agreement to the Group's ESG targets. The KPIs of the sustainability-linked loans monitor Epec's performance in Scope 3 emission intensity, the waste recycling rate and lost-time injury frequency (LTIF).

RISK MANAGEMENT

Our risk management is based on the company's values and strategic and financial goals. The purpose of risk management is to support the company's strategic objectives and to secure its financial development and the continuity of its business. Ponsse's management conducts an annual risk assessment that includes the sustainability risks and opportunities impacting the company's business. Within them, aspects related to climate change, biodiversity, and resource efficiency together with digitalisation and technological development are emphasised.

The purpose of risk management is to identify, assess, and monitor business-related risks that may impact the realisation of the company's strategic and financial objectives or the continuity of business. This information is used to decide what measures will be required to prevent risks and respond to current risks.

Risk management is part of the company's daily business and has been incorporated into its management system. Risk management is directed by the risk management policy approved by the Board of Directors.

A risk is any event that may prevent the company from achieving its objectives or threatens the continuity of business. A risk may also be a positive event, in which case the risk is treated as an opportunity. Each risk is assessed on the basis of its impact and probability. The company's risk management methods include the avoidance, mitigation, and transfer of risk. Risks may also be managed by controlling and minimising their impacts.

SHORT-TERM RISK MANAGEMENT

The most significant short term risks in Ponsse's operating environment are related to uncertainty in the global economy and geopolitical situation, changes in trade policy, and the subdued pace of economic growth in key markets. Rising geopolitical tensions, tariffs and other trade restrictions may affect export markets, investment decisions and the functioning of supply chains.

Ponsse's business operations focus on forest machine technology based on the cut to length (CTL) method, for which demand is linked to the cyclical development of the forest industry and wood raw material markets. Weakening economic conditions, the availability of financing, price of energy and fluctuations in interest rates may affect customers' willingness to invest, particularly in certain market areas. The company manages market risk through its broad geographical presence, strong customer relationships, and investments in services and digitalisation, which support customers even in weaker market conditions.

International trade policy, the situation in the Middle East and changes in tax and customs legislation may affect Ponsse's supply chains and cost structure. These risks are managed by strengthening supply chain resilience, increasing local sourcing, using alternative suppliers, and enhancing the flexibility of production and logistics.

Investments in digital services, automation and new technologies, in line with the strategy, also involve implementation and cybersecurity risks. Increasing cyberthreats and advancements in AI are reshaping the cybersecurity risk landscape. Growing regulation, such as the requirements of the Cyber Resilience Act, is increasing the resources required to develop cybersecurity. Ponsse is systematically developing its cybersecurity and progressing towards an operating model aligned with the ISO 27001 standard, to support business continuity and the reliability of digital services. Continuous employee training and reinforcing cybersecurity awareness are key to preparing against cyber risks.

The company's strong financial position and liquidity support

risk management in an uncertain market environment. Ponsse actively monitors financial, interest rate and currency risks and, if necessary, uses financial instruments to manage risks. In addition, the parent company monitors the risks related to trade receivables and long-term service agreements as part of normal financial control.

LEGAL MATTERS

A number of legal proceedings and claims related to product liability are pending against Ponsse in Canada and France. In Brazil, a settlement process is under way with the tax authorities concerning the tax treatment of intra group trade payables written down in previous years. Ponsse received a favourable first instance decision in the matter, which the tax authorities have appealed, and have submitted a related claim. A liability of EUR 5.4 million has been recognised in connection with the case. According to the assessment of the company's management, the outcome of these legal processes and claims is not expected to have a material impact on Ponsse's financial position, taking into account the entries made, the insurance cover and the arguments presented.

OUTLOOK FOR THE FUTURE

The company's euro-denominated operating profit in 2026 is estimated to be on par with the operating profit in 2025 (EUR 41.6 million).

Uncertainty related to the market environment persists. However, the company has good invoicing potential for the remainder of the year, and the outlook is based on realistic assumptions regarding invoicing, production and cost development. Factory capacity will be adjusted during the remainder of the year to match market conditions.

Ponsse is investing in customer relationships and high-quality service, as well as selectively in product development, digital solutions and strengthening its service network. Productivity at the Vieremä factory is being improved through an expansion of the welding shop and increased automation. Profitability, cost management and a rapid response to market conditions are at the core of our operations.

EVENTS AFTER THE PERIOD

After the end of the period under review, the payment arrangements for the receivable arising from the sale of the share capital of Ponsse's Russian subsidiary were finalised, and the company received a payment of approximately EUR 2.8 million in October 2026. Virtually the entire amount of the receivable was subsequently collected, with the exception of approximately EUR 0.1 million, which relates to transaction costs associated with the funds transfer.

PONSSE GROUP

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (1,000 EUR)

	7-9/2026	7-9/2025	1-9/2026	1-9/2025	1-12/2025
NET SALES	159,840	172,668	513,745	530,407	749,874
Increase (+)/decrease (-) in inventories of finished goods and work in progress	11,544	839	26,403	23,464	16,190
Other operating income	1,665	1,547	5,053	6,346	7,591
Raw materials and services	-107,899	-110,058	-345,485	-353,273	-490,804
Expenditure on employment-related benefits	-28,810	-26,386	-93,936	-89,136	-120,355
Depreciation and amortisation	-7,938	-8,849	-24,735	-26,370	-35,200
Other operating expenses	-22,481	-20,117	-62,667	-61,228	-85,664
OPERATING PROFIT	5,920	9,643	18,378	30,209	41,632
Share of results of associated companies	-100	-74	-67	-209	-282
Financial income and expenses	-357	-440	344	-863	-1,356
RESULT BEFORE TAXES	5,464	9,129	18,656	29,136	39,994
Income taxes	-1,047	-1,540	-2,263	-5,408	-9,504
NET RESULT FOR THE PERIOD	4,417	7,589	16,393	23,729	30,490
OTHER ITEMS INCLUDED IN TOTAL COMPREHENSIVE RESULT					
Translation differences related to foreign units	243	-801	269	-6,925	-6,183
TOTAL COMPREHENSIVE RESULT FOR THE PERIOD	4,660	6,788	16,662	16,804	24,307
Diluted and undiluted earnings per share	0.16	0.27	0.59	0.85	1.09

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (1,000 EUR)

	30 September 2026	30 September 2025	31 December 2025
ASSETS			
NON-CURRENT ASSETS			
Intangible assets	38,020	43,713	42,917
Goodwill	6,595	6,612	6,627
Property, plant and equipment	110,568	111,613	112,475
Financial assets	379	376	377
Investments in associated companies	522	712	639
Non-current receivables	822	737	328
Deferred tax assets	10,775	9,817	9,178
TOTAL NON-CURRENT ASSETS	167,682	173,580	172,541
CURRENT ASSETS			
Inventories	275,234	241,407	240,019
Trade receivables	68,378	60,384	63,472
Income tax receivables	4,707	4,983	8,519
Other current receivables	24,605	28,539	28,674
Cash and cash equivalents	51,022	67,113	58,149
TOTAL CURRENT ASSETS	423,945	402,426	398,833
TOTAL ASSETS	591,627	576,007	571,374
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Share capital	7,000	7,000	7,000
Other reserves	5,004	4,358	4,462
Translation differences	17,580	16,569	17,311
Treasury shares	-430	-122	-135
Retained earnings	310,557	302,811	309,555
EQUITY OWNED BY PARENT COMPANY SHAREHOLDERS	339,710	330,615	338,193
NON-CURRENT LIABILITIES			
Interest-bearing liabilities	65,997	62,658	61,221
Deferred tax liabilities	1,859	1,045	969
Other non-current liabilities	5,233	5,146	5,232
TOTAL NON-CURRENT LIABILITIES	73,089	68,850	67,422
CURRENT LIABILITIES			
Interest-bearing liabilities	39,003	35,261	17,477
Provisions	6,728	14,571	12,552
Tax liabilities for the period	1,205	71	633
Trade creditors and other current liabilities	131,891	126,638	135,097
TOTAL CURRENT LIABILITIES	178,828	176,542	165,759
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES	591,627	576,007	571,374

CONSOLIDATED STATEMENT OF CASH FLOWS (1,000 EUR)

	1-9/2026	1-9/2025	1-12/2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Net result for the period	16,393	23,729	30,490
Adjustments:			
Financial income and expenses	-344	863	1,356
Change in provisions	-6,275	-5,010	-6,817
Share of the result of associated companies	67	209	282
Depreciation and amortisation	24,735	26,370	35,200
Income taxes	2,263	5,408	9,504
Other adjustments	-2,306	1,778	2,429
Cash flow before changes in working capital	34,533	53,347	72,444
Change in working capital:			
Change in trade receivables and other receivables	-224	-12,298	-15,385
Change in inventories	-31,547	-28,281	-26,549
Change in trade creditors and other liabilities	-2,735	7,483	15,026
Interest received	327	200	1,214
Interest paid	-1,787	-2,310	-2,052
Other financial items	-1,340	-1,659	-2,731
Income taxes paid	1,449	-12,111	-18,691
NET CASH FLOWS FROM OPERATING ACTIVITIES (A)	-1,324	4,371	23,276
CASH FLOWS USED IN INVESTING ACTIVITIES			
Investments in tangible and intangible assets	-13,114	-17,221	-22,678
Proceeds from sale of tangible and intangible assets	1,271	59	199
NET CASH FLOWS USED IN INVESTING ACTIVITIES (B)	-11,843	-17,162	-22,479
CASH FLOWS FROM FINANCING ACTIVITIES			
Withdrawal of non-current loans	15,000	0	0
Repayment of non-current loans	-14,292	0	0
Withdrawal of current loans	35,000	15,000	40,000
Repayment of current loans	-9,998	-1,719	-48,107
Lease repayments	-3,666	-3,895	-5,213
Dividends paid	-15,397	-13,990	-13,990
NET CASH FLOWS FROM FINANCING ACTIVITIES (C)	6,647	-4,603	-27,310
Change in cash and cash equivalents (A+B+C)	-6,520	-17,395	-26,513
Cash and cash equivalents on 1 January	58,149	83,590	83,590
Impact of exchange rate changes	-607	918	1,072
Cash and cash equivalents on 30 September / 31 December	51,022	67,113	58,149

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (1,000 EUR)

A = Share capital

B = Other reserves

C = Translation differences

D = Treasury shares

E = Retained earnings

F = Total shareholders' equity

EQUITY OWNED BY PARENT COMPANY SHAREHOLDERS

	A	B	C	D	E	F
SHAREHOLDERS' EQUITY 1 JANUARY 2026	7,000	4,462	17,311	-135	309,555	338,193
Comprehensive result:						
Net result for the period					16,393	16,393
Other items included in total comprehensive result:						
Translation differences			269			269
Total comprehensive result for the period			269		16,393	16,662
Direct entries to retained earnings					6	6
Transactions with shareholders						
Share Plan		542				542
Dividend distribution					-15,397	-15,397
Treasury shares, change*				-295		-295
Transactions with shareholders in total		542		-295	-15,397	-15,150
SHAREHOLDERS' EQUITY 30 SEPTEMBER 2026	7,000	5,004	17,580	-430	310,557	339,710
SHAREHOLDERS' EQUITY 1 JANUARY 2025	7,000	3,824	23,494	-47	292,922	327,193
Comprehensive result:						
Net result for the period					23,729	23,729
Other items included in total comprehensive result:						
Translation differences			-6,925			-6,925
Total comprehensive result for the period			-6,925		23,729	16,804
Direct entries to retained earnings					150	150
Transactions with shareholders						
Share Plan		534				534
Dividend distribution					-13,990	-13,990
Treasury shares, change*				-75		-75
Transactions with shareholders in total		534		-75	-13,990	-13,531
SHAREHOLDERS' EQUITY 30 SEPTEMBER 2025	7,000	4,358	16,569	-122	302,811	330,615

*Treasury shares procured for incentive schemes

NOTES TO THE RELEASE FOR THE INTERIM REPORT

The stock exchange release for the interim report has been prepared observing the recognition and valuation principles of IFRS, but some of the IAS 34 requirements have not been complied with. The interim report has been prepared applying the same accounting principles as for the annual financial statements dated 31 December 2025, except for the IAS/IFRS standard and interpretation changes that entered into force on 1 January 2026. These standard and interpretation changes did not have a material impact on the interim report.

The figures presented in the stock release have not been audited.

The figures presented in the stock release have been rounded and may therefore differ from those given in the official financial statements.

This communication includes future-oriented statements that are based on the assumptions currently made by the company's management and its current decisions and plans. Although the management believes that the future expectations are well founded, there is no certainty that these expectations will prove to be correct. This is why the results may significantly deviate from the assumptions included in the future-oriented statements as a result of, among other things, changes in the economy, markets, competitive conditions, legislation or currency exchange rates.

The Group has continued to assess the impact of adopting the standard *IFRS 18 Presentation and Disclosures in Financial Statements*. According to the current assessment, the standard will have no impact on the Group's profit or the amount of equity, but it will affect the presentation of the income statement, the cash flow statement, and certain notes to the financial statements. The Group is currently assessing the standard's impact on the classification of foreign exchange items and on any management-defined performance measures (MPMs).

SEGMENT INFORMATION

The operating segments are based on a geographical division of market areas, and they are defined based on the reporting used by the Group's top operational decision-maker.

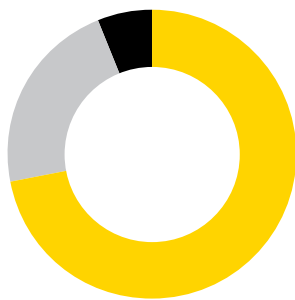
OPERATING SEGMENTS

1-9/2026 (1,000 EUR)	Nordic countries and the Baltics	Central and Southern Europe	North America	South America	Asia, Australia and Africa	Total
Net sales of the segment	354,365	141,718	68,222	50,509	20,482	635,295
Revenues between segments	-115,851	-2,447	-1,859	-1,093	-301	-121,550
NET SALES FROM EXTERNAL CUSTOMERS	238,515	139,271	66,363	49,416	20,180	513,745
Operating profit of the segment	1,645	8,066	-26	7,627	1,095	18,407
Unallocated items						-29
OPERATING PROFIT	1,645	8,066	-26	7,627	1,095	18,378
DEPRECIATION AND AMORTISATION	20,611	1,093	861	2,110	61	24,735
EXPENDITURE ON EMPLOYMENT-RELATED BENEFITS	72,787	5,746	6,465	8,467	470	93,936

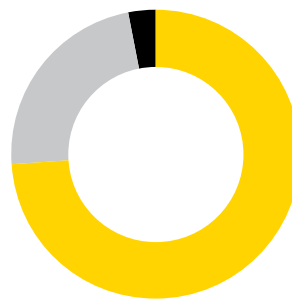
1-9/2025 (1,000 EUR)	Nordic countries and the Baltics	Central and Southern Europe	North America	South America	Asia, Australia and Africa	Total
Net sales of the segment	347,056	135,738	79,612	67,769	13,249	643,424
Revenues between segments	-106,094	-3,536	-2,483	-641	-263	-113,017
NET SALES FROM EXTERNAL CUSTOMERS	240,962	132,203	77,129	67,128	12,986	530,407
Operating profit of the segment	3,825	11,869	5,142	8,977	498	30,312
Unallocated items						-102
OPERATING PROFIT	3,825	11,869	5,142	8,977	498	30,209
DEPRECIATION AND AMORTISATION	21,690	884	877	2,843	76	26,370
EXPENDITURE ON EMPLOYMENT-RELATED BENEFITS	66,372	5,373	5,977	11,066	348	89,136

NET SALES

Net sales by contract type (1,000 EUR)	7-9/2026	7-9/2025	Change	1-9/2026	1-9/2025	Change
Machine sales	116,088	126,102	-7.9%	372,039	389,307	-4.4%
Service	34,633	40,827	-15.2%	113,516	124,364	-8.7%
Systems solutions	9,118	5,739	58.9%	28,190	16,736	68.4%
Total	159,839	172,668	-7.4%	513,745	530,407	-3.1%

Net sales by contract type
1-9/2026

Machine sales 72%
Service 22%
Systems solutions 6%

Net sales by contract type
1-9/2025

Machine sales 74%
Service 23%
Systems solutions 3%

Reconciliations (1,000 EUR)	7-9/2026	7-9/2025	Change	1-9/2026	1-9/2025	Change
Net sales						
Net sales of the reporting segments	205,349	201,530	1.9%	635,295	643,424	-1.3%
Elimination of income between segments	-45,510	-28,862	57.7%	-121,550	-113,017	7.6%
Group's net sales, total	159,839	172,668	-7.4%	513,745	530,407	-3.1%
Operating profit						
Result of the reporting segments	5,930	9,721	-39.0%	18,407	30,312	-39.3%
Items not allocated to any segment	-10	-77	-87.0%	-29	-102	-71.6%
Group's operating profit, total	5,920	9,644	-38.6%	18,378	30,209	-39.2%

DIVIDENDS PAID

(1,000 EUR)	1-9/2026	1-9/2025	1-12/2025
Dividend per share EUR 0.55 (EUR 0.50)	15,397	13,990	13,990

PROPERTY, PLANT AND EQUIPMENT

(1,000 EUR)	1-9/2026	1-9/2025	1-12/2025
Book value 1 January	112,475	116,183	116,183
Increase	16,971	17,438	25,982
Decrease and depreciations	-20,879	-22,333	-28,360
Exchange rate difference	2,001	325	-1,330
Book value 30 September / 31 December	110,568	111,613	112,475

PROVISIONS

(1,000 EUR)	Guarantee provision	Other provisions	Total
1 January 2026	6,125	6,427	12,552
Provisions added	1,604	0	1,604
Provisions cancelled	-1,001	-6,959	-7,961
Exchange rate difference	0	532	532
30 September 2026	6,728	0	6,728

The Group has recognised a provision in the item of other provisions based on a Full Service contract entered into by the Brazilian subsidiary as the fulfilment of the contractual obligations is estimated to generate expenses that exceed the expected economic benefits obtained from the agreement. The provision has been measured based on the best possible estimate of the expenses arising from the fulfilment of the obligations on the closing date. This provision was reversed during the second quarter.

RELATED PARTY TRANSACTIONS

The Group's related parties include the parent company, subsidiaries and associates. Related parties also include significant shareholders, key personnel, close family members of key personnel and specified shareholders, and entities controlled by such persons. Transactions with related parties are conducted on normal commercial terms and at market prices.

Management's employment-related benefits include salaries and bonuses of the President and CEO, parent company's Management Team and Country Managers or Managing Directors of subsidiaries.

MANAGEMENT'S EMPLOYMENT-RELATED BENEFITS

(1,000 EUR)	1-9/2026	1-9/2025	1-12/2025
Salaries and other short-term employment-related benefits	4,475	3,721	4,656
Pension liabilities, statutory and voluntary pension security	1,145	975	1,270
Compensation of the members of the Board of Directors	231	212	283

LEASING COMMITMENTS

(1,000 EUR)	30 September 2026	30 September 2025	31 December 2025
	1,813	2,051	1,941

CONTINGENT LIABILITIES

(1,000 EUR)	30 September 2026	30 September 2025	31 December 2025
Guarantees given on behalf of others	1	2	274
Responsibility of checking the VAT deductions made on real property investments	6,751	7,367	7,760
Other commitments	390	386	237
Total	7,142	7,755	8,271

KEY FINANCIAL FIGURES

	30 September 2026	30 September 2025	31 December 2025
Diluted and undiluted earnings per share (EUR)	0.59	0.85	1.09
Equity per share (EUR)	12.13	11.81	12.08
Net interest-bearing liabilities (MEUR)	54.0	30.8	20.5
Net gearing (%)	15.9	9.3	6.1
Equity ratio (%)	57.6	57.7	59.5
Return on equity (ROE) (%)	6.4	9.6	9.2
Return on capital employed (ROCE) (%)	6.6	10.1	10.3
Current ratio	2.4	2.3	2.5
Interest-bearing liabilities (1,000 EUR)	105,000	97,920	78,698
Non-interest-bearing liabilities (1,000 EUR)	146,917	147,472	154,483

FORMULAS FOR CALCULATION OF INDICATORS

Order intake

Net sales + change of order books during the accounting period

Earnings per share (EPS)

Net profit for the period – minority interest

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

Equity per share

Shareholders' equity

Number of shares at closing of the accounts, adjusted for share issues

Interest-bearing net liabilities

Interest-bearing liabilities - cash and cash equivalents

Net gearing, %

Financial liabilities – cash and cash equivalents

Shareholders' equity

x 100

Equity ratio, %

Shareholders' equity + minority interest

Balance sheet total – advance payments received

x 100

Return on equity, % (ROE)

Net profit for the period

Shareholders' equity + minority interest (average during the year)

x 100

Return on capital employed, % (ROCE)

Profit before taxes + financial expenses

Shareholders' equity + financial liabilities (average during the year)

x 100

Current ratio

Current Assets

Current Liabilities

x 100

Average number of personnel during the financial year

Average of the number of personnel at the end of each month from continuing operations. The calculation has been adjusted for part-time employees.



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