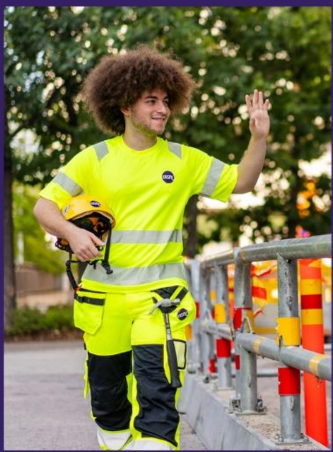
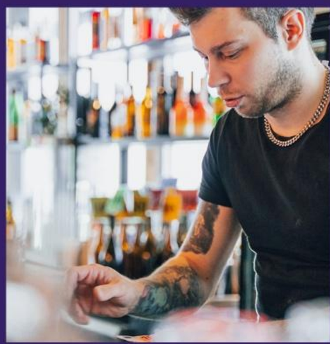
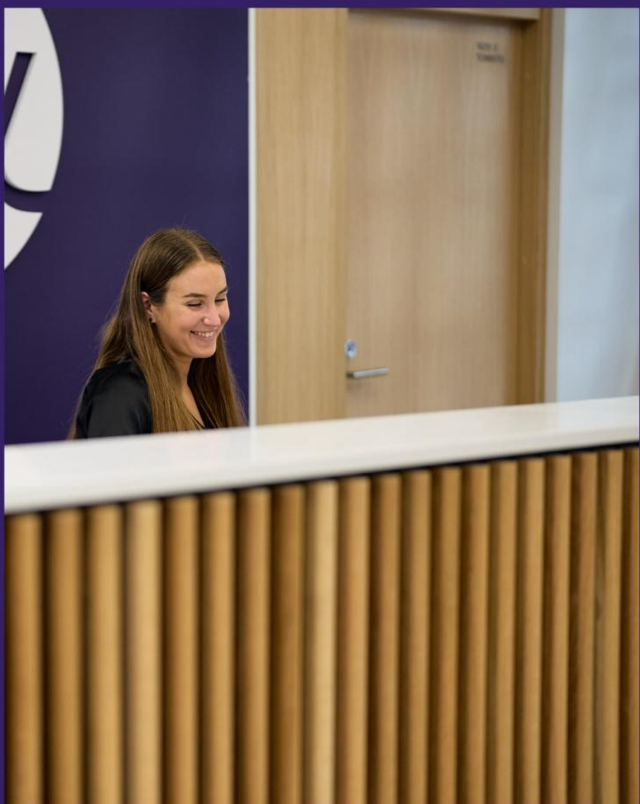
HALF-YEAR REPORT

Eezy Plc

January–June 2026




Q2/2026

Revenue increased, we continue to execute our profitable growth strategy

In Brief

April–June 2026

- Chain-wide revenue*, which also includes the revenue of franchisees, was EUR 61.9 million (EUR 60.4 million in April-June 2025). Chain-wide revenue increased by 3%. (**Detailed calculation formula on page 22*).
- Group revenue was EUR 36.9 million (EUR 36.2 million in April–June 2025). Revenue increased by 2%.
- EBITDA was EUR 2.0 million (1.5).
- EBIT was EUR 0.1 million (-0.4) and was 0.3% of revenue (-1.2%).
- Personnel expenses related to severance payments amounted to EUR 0.0 million (0.7), and other one-time costs totalled EUR 0.0 million (0.3).
- Earnings per share was EUR -0.01 (-0.02).
- Revenue of staffing services developed positively, increasing by 5% compared to the corresponding period.
- We continued to execute our strategy by streamlining our service portfolio and offering our customers new, efficient solutions based on our operations management system.
- The rights issue was oversubscribed, and Eezy received approximately EUR 10 million in gross proceed from the offering.

January–June 2026

- Chain-wide revenue*, which also includes the revenue of franchisees, was EUR 113.3 million (EUR 113.4 million in January-June 2025). Chain-wide revenue was at the same level as in January-June 2025 (**Detailed calculation formula on page 22).*
- Group revenue was EUR 67.8 million (EUR 69.9 million in January–June 2025). Revenue decreased by 3%.
- EBITDA was EUR 3.9 million (2.8).
- EBIT was EUR -0.0 million (-0.8) and was -0.1% of revenue (-1.2%).
- Personnel expenses related to severance payments amounted to EUR 0.1 million (0.8), and other one-time costs totalled EUR 0.2 million (0.3).
- Earnings per share was EUR -0.02 (-0.03).
- The implementation of the strategy has progressed according to plan.
- We have maintained the cost structure achieved though the performance improvement programmes.
- The rights issue was successfully completed. The offering was oversubscribed, providing Eezy with approximately EUR 10 million in gross proceeds.

Outlook for 2026

Eezy does not give guidance for 2026.

Key figures (IFRS)

EUR million, unless otherwise specified	4–6/2026	4–6/2025	1–6/2026	1–6/2025	1–12/2025
Revenue	36.9	36.2	67.8	69.9	139.3
EBITDA	2.0	1.5	3.9	2.8	9.0
EBITDA, %	5.5 %	4.2 %	5.8 %	4.1 %	6.5 %
EBIT	0.1	-0.4	-0.0	-0.8	0.2
EBIT, %	0.3 %	-1.2 %	-0.1 %	-1.2 %	0.1 %
EPS, basic, EUR	-0.01	-0.02	-0.02	-0.03	-0.03
EPS, diluted, EUR	-0.01	-0.02	-0.02	-0.03	-0.03
Net debt / EBITDA	-	-	4.1 x	6.2 x	5.1 x
Chain-wide revenue	61.9	60.4	113.3	113.4	233.8

Johan Westermarck, CEO:

"There were encouraging signs in the Finnish economy during the second quarter of 2026, although the geopolitical uncertainty continues. Eezy's revenue increased in April-June, particularly due to our success in an industrial construction project. We have maintained an efficient cost structure and continued to implement our strategy by streamlining our service portfolio and introducing new solutions based on our operations management system. We continue to work towards profitable growth.

The Group's revenue was EUR 36.9 million (36.2) in the second quarter, and chain-wide revenue was EUR 61.9 million (60.4). The entire chain-wide revenue increased by 3%.

Revenue in Staffing Services was EUR 31.3 million (29.7) in April–June, increasing by 5%. The growth was particularly due to our success in an industrial construction project.

Revenue in Professional Services was EUR 5.8 million (6.6) in the second quarter, decreasing by 12%. The quarter was challenging particularly in coaching, consulting and survey services. Growth was seen especially in employment services.

We have maintained the efficient cost structure achieved through our performance improvement programs. EBITDA for April–June was EUR 2.0 million (1.5). EBIT was EUR 0.1 million (-0.4) and represented 0.3% of revenue (-1.2%).

Implementation of the strategy progressed according to plan

We continued the implementation of the strategy published in December. We remained focused on our core business and allocated resources to staffing services, recruitment services and related business operations.

We streamlined our service portfolio by discontinuing the Doctors by Eezy business, which specialises in doctor staffing services, and Farenta Oy, which specialises in pharmacist staffing services. These measures have had only a limited impact on Eezy's business operations.

We completed a rights issue based on the pre-emptive right of the shareholders. The offering was oversubscribed and Eezy received EUR 10 million in gross proceeds. We also launched a share repurchase program for the share-based incentive plan for key personnel.

AI-assisted operations management system creates efficiency and new business opportunities

The AI-assisted operations management system used in Staffing Services continues to streamline day-to-day work of both Eezy and our customers. In April–June 80% of all shift orders were entered directly into the system by customers or staffed employees themselves, and we filled in over one-third of orders within a minute.

Our operations management system also creates new business opportunities for us and during the second quarter we applied it to new use case. The system provides a cost-efficient way to manage employer responsibilities. Through the new Eezy Flex employer service, we can help customers to improve the efficiency of their HR operations and assume employer responsibilities on their behalf.

We provided training for sales teams and sales management and introduced new service solutions for our customers. We will continue to focus on sales also in the future. In line with our strategy, we seek growth in our core competence areas in staffing, particularly in the industrial, construction, retail and horeca sectors, through new service and pricing models and through the further development of our entrepreneur network and concept.

We received positive results from the Survey of Temporary Workers 2026 conducted by the Employment Industry Finland association (HELA). In the survey, which measures staffed employees' satisfaction and employer perceptions, Eezy's ratings improved further. As many as 93% of our staffed employees would recommend Eezy to others, compared with the industry average of 89%. We received positive feedback particularly for flexibility, professional recruitment and trust.

The increase in revenue and the positive survey results reflect the good work we have done. We have a clear strategy, well-identified sources of growth and a unique AI-assisted operations management system owned by Eezy. However, neither strategy nor technology can create results and growth without people. I would therefore like to thank all Eezy employees, staffed employees and our customers."

Market review

Eezy's business consists of a range of workplace services: staffing services, employment, research and recruitment services, management and employee experience development, corporate culture design and light entrepreneurship services. Due to the working life megatrends and the increased need for a flexible workforce we believe in the growth potential of the market during the strategy period.

In Finland, the share of flexible forms of working in relation to all work remains significantly lower than in comparable European countries (Euromonitor). We believe that the market will continue its structural growth as flexible forms of working become more common.

According to an estimate by the company, the size of the entire HR services market in Finland was approx. EUR 3.1 billion in 2025, of which the staffing services were approx. EUR 2.7 billion (Tilastokeskus). The market size of the relevant recruitment services was approx. EUR 110 million according to an estimate by the company. The invoicing volume of light entrepreneurship services market has been estimated to be approx. EUR 600 million and revenue to be approx. EUR 30 million. The market for employment services is estimated to be EUR 150 million. Employee experience surveys and consulting services markets are approx. EUR 120-140 million.

The economic cycle continued to be challenging, which affected largely the demand for Eezy's services. According to the Employment Industry Finland (HELA) association market conditions for staffing companies remain subdued, while economic outlook reflects strengthening confidence in growth. According to HELA, the revenue of the 20 largest companies in the staffing service market increased by 2.6% in April-June and by 1.8% in January–June compared to last year. According to HELA, the recruitment services revenue increased by 6.7% in April-June, while revenue for January-June period declined by 4.2% compared to the previous year.

Revenue & business development

April–June

Eezy's group revenue amounted to EUR 36.9 million (36.2), increasing by 2% compared to the corresponding period in the previous year.

Revenue from Staffing services increased by 5% compared to the corresponding period, which was a solid performance considering the partial customer transfers in the retail sector to franchisee entrepreneur network during April-June 2025. Revenue growth was due to a significant entrepreneur-led industrial construction project. The chain-wide revenue from Staffing services increased by 4% slightly exceeding the market development reported in the HELA market statistic (April-June +2.6%).

Revenue from Professional services decreased by 12% compared to corresponding period, primarily due to lower demand for coaching, consulting and survey services, while employment services continued their growth.

Eezy's chain-wide revenue amounted to EUR 61.9 million (60.4), increasing by 3%. Franchise fees totaled EUR 1.5 million (1.5). The invoicing volume of light entrepreneurship services was EUR 9.3 million (8.9).

January-June

Eezy's group revenue amounted to EUR 67.8 million (69.9), decreasing by 3% compared to the corresponding period in the previous year.

Revenue from Staffing services decreased by 3% compared to the corresponding period. The decline in revenue was affected by transferring offices to franchisee entrepreneur network and partial customer transfers in the retail sector during the year 2025. On the other hand, these transfers increased the franchise fees. The chain-wide revenue from Staffing services remained at the previous year's level, reflecting slightly weaker development compared to the HELA market statistic (January-June +1.8%).

Revenue from Professional services declined by 4% compared to the corresponding period. The decrease was mainly due to lower revenue from coaching, consulting and survey services, whereas employment services continued to grow.

Eezy's chain-wide revenue amounted to EUR 113.3 million (113.4), at the level of previous year. Franchise fees totaled EUR 2.8 million (2.7), increasing by 3%. The invoicing volume of light entrepreneurship services was EUR 17.1 million (16.3).

Revenue by service area

EUR million	4–6/2026	4–6/2025	Change %	1–6/2026	1–6/2025	Change %	1–12/2025
Staffing services	31.3	29.7	5 %	56.0	57.5	-3 %	115.7
Professional services	5.8	6.6	-12 %	12.1	12.7	-4 %	24.0
Common functions and eliminations	-0.1	-0.1	-	-0.3	-0.2	-	-0.3
Total	**36.9**	**36.2**	**2 %**	**67.8**	**69.9**	**-3 %**	**139.3**

Result

April–June

EBITDA was EUR 2.0 million (1.5). Revenue growth was due to a significant entrepreneur-led industrial construction project. As the result, the increase in revenue did not translate into a corresponding increase in EBITDA. The increase in other operating expenses resulted from project-related other costs. On the other hand, EBITDA benefited from lower personnel expenses of group employees and other operating expenses compared to comparison period, reflecting the measures implemented under the third performance improvement programme, which commenced to have an impact in the second half of 2025. EBITDA included EUR 0.0 million (0.7) in personnel expenses related to severance payments and EUR 0.0 million (0.2) of other one-time expenses.

Operating profit was EUR 0.1 million (-0.4). Total depreciation, amortization and impairment were EUR 1.9 million (2.0), of which EUR 0.7 million (0.8) was acquisition related to amortization and impairments. Operating profit included EUR 0.0 million (0.1) impairment related to the non-current assets.

The result before taxes was EUR -0.8 million (-1.4) and the result for the period was EUR -0.7 million (-1.0). Earnings per share was EUR -0.01 (-0.02).

January–June

EBITDA was EUR 3.9 million (2.8). The result was impacted by the decline in revenue, while EBITDA improved due to lower personnel expenses of group employees and other operating expenses compared to comparison period which were supported by the third performance improvement program launched in April last year, which measures started to have an impact in the second half of 2025. EBITDA included EUR 0.1 million (0.8) in personnel expenses related to severance payments and EUR 0.0 million (0.2) of other one-time expenses.

Operating profit was EUR -0.0 million (-0.8). Total depreciation, amortization and impairment were EUR 4.0 million (3.7), of which EUR 1.7 million (1.6) was acquisition related to amortization and impairments. Operating profit included EUR 0.2 million (0.1) impairment related to the non-current assets.

The result before taxes was EUR -1.9 million (-2.6) and the result for the period was EUR -1.5 million (-2.0). Earnings per share was EUR -0.02 (-0.03).

Financial position and cash flow

Eezy's consolidated balance sheet on 30 June 2026 amounted to EUR 192.9 million (193.8), of which equity made up EUR 113.5 million (106.4).

As of 30 June 2026, the Group has liabilities to credit institutions amounting to EUR 45.2 million (47.9), of which EUR 42.6 million (44.8) was non-current. Liabilities to credit institutions (EUR 45.2 million) are subject to covenant terms, which are quarterly ratio of interest-bearing net debt compared to adjusted EBITDA and monthly the minimum cash balance. In May 2026, the Group designated interest rate swap to convert part of its loans (EUR 17.5 million) into fixed-rate borrowings to mitigate exposure to potential increases in interest rates.

Cash balance on 30 June 2026 was EUR 6.6 million (0.1). The Group has overdraft facilities in total of EUR 10.0 million, all of which were unused on 30 June 2026.

The equity ratio stood at 58.9% (55.0%). The Group's net debt including IFRS16 leasing items on 30 June 2026 amounted to EUR 41.3 million (52.2). Net debt excluding IFRS 16 leasing items was EUR 38.6 million (47.9). The net debt/EBITDA ratio was 4.1 x (6.2 x).

Operative free cash flow amounted to EUR -3.2 million (3.2) in April–June and EUR -3.5 million (1.2) in January-June. The negative cash flow development was impacted by the payment of approximately EUR 5 million in value-added tax liabilities in May.

Investments

Investments in tangible and intangible assets totaled EUR 0.8 million (1.2) in April–June and EUR 1.7 million (2.6) in January-June. Investments were mainly related to IT investments.

Employees

Eezy' s personnel consist of employees in Group functions and staffed employees assigned to customer companies. In April–June, Eezy employed average of 348 (377) people and in January–June 347 (377) in Group functions and on average 2 118 (2 172) in April–June and 1 919 (2 084) in January–June staffed employees on FTE basis.

Due to the nature of the staffing service business, Eezy's total number of personnel employed is higher than the number of personnel employed on average. In the calculation of the average number of staffed employees, the work input of the employees has been converted into person-years. The users of light entrepreneurship services are not included in the Group's personnel numbers.

Changes in management

On 5 June 2026 Business Director, Staffing services Turku & Seinäjoki Markus Muurinen resigned. Muurinen stepped down from the management team on 31 July 2026, and his responsibilities have been divided within the group.

On 7 January 2026 Director, Business Solutions Päivi Salo resigned. Salo stepped down from the management team on 28 February 2026, and her responsibilities have been divided within the group.

On 3 October 2025 Esko Puolusmäki was appointed as Chief Financial Officer and member of the group's management Team. He started in his position on 4 January 2026.

On 30 June 2026 the management team included:

- Johan Westermarck, CEO
- Jaakko Koivisto, Business Director, Staffing services, Helsinki & Tampere
- Markus Muurinen, Business Director, Staffing services, Turku & Seinäjoki
- Markus Jussila, Chief Business Officer, Professional Services
- Heikki Tyrväinen, Business and Sales Director, Franchise Entrepreneur Network and National Customers
- Laura Kauppinen, Chief Corporate Officer
- Esko Puolusmäki, CFO

Shares and shareholders

The number of Eezy Plc shares registered in the trade register 30 June 2026 was 125 234 075 (25 046 815). The company had 3 948 (3 453) shareholders, including nominee registered shareholders.

On 30 June 2026, the company owns 973 104 own shares. During the period from 15 June to 30 June 2026, Eezy repurchased 973 104 of its own shares at the average price of EUR 0.1937 per share. The total sum used for the repurchase was EUR 0.2 million. The shares were acquired in public trading on Nasdaq Helsinki Ltd. at the prevailing market price at the time of purchase. The repurchased shares were acquired on the basis of the authorisation given by the Annual General Meeting 25 March 2026, and the shares repurchased to be used primarily as part of the reward payments under the share-based incentive plans for key personnel or be transferred for other purposes or be cancelled.

On 30 June 2026, the members of the Board of Directors and the members of the management team owned a total of 25 979 900 (2 469 819) Eezy's trade registered shares, corresponding to approximately 20.7% (9.9%) of registered shares and of the votes to which they entitle. The share numbers include the direct holdings of the persons in question and their controlled companies. In addition, Board members are employed in managerial duties by significant shareholders.

In January–June 2026, a total of 26 742 712 (4 250 715) shares were traded, and the total trading volume was EUR 4.8 million (3.3). During this period, the highest quotation was EUR 0.87 (1.30) and the lowest EUR 0.11 (0.60). The highest and lowest quotations are actual market prices during the period and have not been adjusted by the rights issue. The volume-weighted average price of the share was EUR 0.16 (0.79). The closing price of the share on 30 June 2026 was EUR 0.20 (0.94) and the market value stood at EUR 24.4 million (23.6).

Ten largest shareholders as of 30 June 2026:

Shareholder	Shares	%
1. Sentica Buyout V Ky	35 328 290	28.21
2. SVP-Invest Oy	14 147 792	11.30
3. Paul Savolainen	6 244 496	4.99
4. Evli Suomi Small Cap fund	6 100 000	4.87
5. Meissa-Capital Oy	4 223 067	3.37
6. Kotona Asuen Oy	1 991 771	1.59
7. Jobinvest Oy	1 829 385	1.46
8. Tapio Pajuharju	1 818 710	1.45
9. Mauno Savolainen	1 725 710	1.38
10. Notacon Oy	1 656 765	1.32
10 largest in total	**75 065 986**	**59.94**
Nominee-registered	4 782 614	3.82
Others	45 385 475	36.24
Total	**125 234 075**	**100.00**

On 13 April 2026, the company received flagging notices: the ownership of Evli Oyj decreased below 5 % and the ownership of Mauno Savolainen exceeded over 5 %. On 23 April 2026 the company received flagging notes: the ownership of Meissa-Capital Oy decreased below 5 %, the ownership of Mauno Savolainen decreased below 5 % and the ownership of Evli Oyj exceeded over 5 %. On 24 April 2026 the company received flagging notes: the ownership of Paul Savolainen exceeded over 15 %. On 15 June 2026, the company received a flagging notification: the ownership of Evli Oyj decreased below 5 %.

Governance

Annual General Meeting

The Annual General Meeting (AGM) was held on 25 March 2026.

The financial statements and consolidated financial statements for the financial year 2025 were adopted. The members of the board of directors and the CEOs were discharged from liability for financial year 2025. The remuneration report for governing bodies was approved.

The AGM decided that no dividend is paid based on the balance sheet adopted for the financial year 2025.

Seven members were elected to the board of directors. Tapio Pajuharju, Kati Hagros, Tomi Laaksola, Maria Pajamo, Paul-Petteri Savolainen, Mika Uotila and Mikko Wirén were re-elected as members of the board of directors.

Members of the board of directors will be paid monthly remuneration EUR 5 000 per month for the chairperson of the board and EUR 2 500 per month for all other members of the board each. In addition, for members of the board of directors' committees will be paid a meeting fee of EUR 300 for each committee meeting.

The AGM re-elected the company's current auditor, KPMG Oy Ab, which has stated that Niklas Oikia, APA, will act as the responsible auditor. KPMG Oy Ab as the auditor of the company will also carry out the assurance of the company's sustainability reporting for the financial year 2026.

The AGM resolved that the company's articles of association currently in force concerning the agenda of the Annual General Meeting will be updated by adding references to the remuneration and election of the sustainability reporting assurer, if necessary. The articles of association remain unchanged in other respects.

In a formation meeting of the board, held after the AGM, Tapio Pajuharju was elected to continue as the chairman. Mika Uotila (chair), Kati Hagros and Paul-Petteri Savolainen will be the Audit committee. Maria Pajamo (chair), Tapio Pajuharju and Mikko Wirén will be the Sustainability and HR Committee.

The AGM also resolved to establish a shareholders' nomination board, which is responsible for preparing and presenting proposals to the general meeting concerning the election and remuneration of the members of the board of directors, as well as the remuneration of the board committees. The shareholders' nomination board shall be established for an indefinite term until the general meeting of shareholders resolves otherwise.

Rights issue offering

In accordance with the authorization of the Annual General Meeting held on 25 March 2026, the Board of Directors resolved conducting a rights issue offering of up to approximately EUR 10 million (the "offering"). The objective of the offering was to expedite the implementation of the company's strategy, to strengthen its capital structure, and the company paid off the penalty interest-bearing portion of its value added tax debt with the proceeds of the offering.

The AGM granted the board of directors the authorisation to carry out the offering. The board of directors resolved the specific terms, conditions and schedule of the offering as authorized by the AGM. The shares to be issued under the authorisation were new shares. Under the authorisation, a maximum of 100 187 260 new shares issued. The shareholders had a pre-emptive right to the new shares in the same proportion as they already hold shares in the company. However, shares that remained unsubscribed based on pre-emptive subscription offered on a secondary basis for subscription to other shareholders or third parties. On 21 April Eezy announced the final result of rights issue, according to which the total number of shares in Eezy increased to 125 234 075.

In addition, the board of directors was authorised to amend the resolution adopted on 28 April 2025 pursuant to the authorisation granted by the Annual General Meeting on 8 April 2025 to issue a maximum of 1 000 000 special rights entitling to shares to Varma Mutual Pension Insurance Company ("Varma") as so that the board of directors' resolution dated 28 April 2025 on the issuance of special rights nullified. Upon the registration of the new shares to be issued to Varma the board of directors authorised to replace the resolution with a resolution of identical content, as from the registration of the new shares to be issued in the offering, be in total a maximum of 5 million shares, or a lesser number as determined by the board of directors. On 21 April 2026 Eezy announced the final result of rights issue, under which Varma was granted special rights entitling it 2 777 778 shares in the company.

More specific details of the listing prices, terms and scheduling can be found in the separate stock exchange releases and on Eezy's web page.

Other valid authorizations

The authorisations given by the AGM on 25 March 2026 are described in detail in the stock exchange release about the AGM's decisions.

The AGM authorised the board of directors to decide on the repurchase of the company's own shares using the company's unrestricted equity. The total maximum number of shares to be repurchased under the authorisation shall be 2 500 000 shares. The authorisation is valid until the end of the annual general meeting of 2027, however, for a maximum of 18 months. On 12 June 2026, the company announced that it would commence the repurchase of its own shares based on the authorization granted by the Annual General Meeting. The maximum number of shares to be repurchased in one or more instalments is 2 500 000 shares, corresponding to approximately 2 % of the total number of the company's shares. The maximum amount to be used for the purchase of shares is EUR 1 000 000. Further details regarding the repurchase of own shares are available in the stock exchange release published on 12 June 2026. On 30 June 2026, the company owns 973 104 own shares.

The AGM authorised the board of directors to decide, in one or more tranches, on the issuance of shares as well as on the issuance of option rights and other special rights entitling to shares as referred to in chapter 10(1) of the Finnish Limited Liability Companies Act. The total maximum number of shares to be issued under the authorisation shall be 2 500 000 shares. The authorisation is valid until the end of the annual general meeting of 2027, however, for a maximum of 18 months. The authorization is unused.

Long-term incentive plan

In December 2024, Eezy Plc's board of directors decided on the fifth earning period of the share-based incentive plan for the company's key employees. The fifth earning period is 24 months, started on 1 January 2025 and ending on 31 December 2026. The reward criteria for the fifth earning period are based on Eezy Plc's total shareholder return, operating profit percent, and an ESG component. A maximum of 256 000 reward shares could be awarded for the fifth earning period.

Strategy and long-term financial targets

In December 2025, the Board of Directors of Eezy Plc approved the company's updated strategy and long-term financial targets for 2026–2028. In its updated strategy, the company aims to achieve a chain-wide revenue of more than 330 million euros, a group revenue of more than 200 million euros, and an EBIT of more than 5% of group revenue in 2028. Eezy seeks profitable growth by focusing on its core business of staffing and recruitment services and related business operations. Eezy will focus particularly on services that enable it to meet the changing staffing requirements of its client companies nationwide. Eezy provides services through its group companies as well as a strong network of entrepreneurs. In addition, Eezy's service portfolio includes professional services that support its core business and generate added value for the customers. A more detailed description of the current strategy and long-term goals can be found on the company's website.

Risks and uncertainties

Eezy's risk management principles are based on the Finnish Corporate Governance Code for Listed Companies. The objective of risk management is to ensure that the group's targets are reached and to safeguard the continuity of operations.

The risks affecting Eezy's operations are assessed annually. The latest risk assessment was carried out in June 2026. The overall risk level was assessed to have decreased slightly compared to the previous year. The key risk remained largely unchanged, although the assessed levels of certain individual risks changed. The most significant risks continued to be related to economic conditions, technological development and the transformation of business models, the advancement of digitalisation and service development, and risks related to the availability of financing.

There are cautious signs of improvement in the staffing services market; however, uncertainty surrounding the general economic environment continues to affect Eezy's operations and financial performance. If economic conditions weaken, customers typically reduce their use of temporary staffing and other personnel services provided by Eezy. The Company may find it challenging to comply the terms of its financing agreements if its revenue and EBITDA decline, or if its business grows rapidly and ties up more working capital. Other material risks identified for Eezy's operations are insufficient investment in technological development, digitalisation and the harmonization of operational models as well as the commitment of key personnel. Inadequate investment in the development of technology and digital operational models could adversely affect operational efficiency, competitiveness and customer satisfaction.

More information about risk management is available on the company's website.

Guidance for 2026

Eezy does not give guidance for 2026.

Events after the review period

On 24 July 2026 Eezy announced that the acquisition of company's own shares was completed. Eezy acquired 2 500 000 own shares through the public trading on Nasdaq Helsinki at the market price prevailing at the time of purchase between 15 June 2026 and 23 July 2026. The average price per share was EUR 0.1879 and the total amount paid for the shares acquired was approx. EUR 0.5 million.

Eezy Plc
Board of Directors

More information:

Johan Westermarck, CEO
tel. +358 50 339 7972

Result publication event:

A Finnish-language briefing for analysts and media will be held on 13 August 2026 at 13.00 Finnish time as a webcast at **eezy.fi/q2-2026**. The briefing will be hosted by CEO Johan Westermarck. During the presentation, there will be an opportunity to ask questions. The presentation material will be available at the company website at **https://eezy.fi/en/investors/financials/reports-and-presentations/** before the conference. A recording of the audiocast will be available at the same website later.

Result dates

Interim Report January-September 2026	5 November 2026

Consolidated statement of comprehensive income (IFRS)

(unaudited)

EUR thousand	1 Apr – 30 Jun 2026	1 Apr – 30 Jun 2025	1 Jan – 30 Jun 2026	1 Jan – 30 Jun 2025	1 Jan – 31 Dec 2025
Revenue	**36 915**	**36 185**	**67 811**	**69 905**	**139 335**
Other operating income	58	204	161	394	587
Materials and services	-1 897	-2 005	-3 603	-3 639	-6 721
Personnel expenses	-29 466	-29 844	-54 201	-57 522	-111 945
Other operating expenses	-3 593	-3 022	-6 247	-6 298	-12 226
Depreciation, amortization and impairment losses	-1 911	-1 966	-3 968	-3 658	-8 866
Operating profit (-loss)	**106**	**-449**	**-47**	**-817**	**164**
Financial income	37	29	65	91	205
Financial expense	-945	-996	-1 930	-1 847	-3 799
Financial income and expenses	**-908**	**-968**	**-1 866**	**-1 756**	**-3 595**
Result before taxes	**-802**	**-1 416**	**-1 913**	**-2 573**	**-3 430**
Income taxes	133	394	385	624	1 186
Result for the period	**-669**	**-1 022**	**-1 528**	**-1 949**	**-2 244**
Result for the period attributable to					
Owners of the parent company	-645	-1 076	-1 478	-1 976	-2 322
Non-controlling interests	-24	53	-50	28	78
Result for the period	**-669**	**-1 022**	**-1 528**	**-1 949**	**-2 244**
Earnings per share, basic (EUR)	-0.01	-0.02	-0.02	-0.03	-0.03
Earnings per share, diluted (EUR)	-0.01	-0.02	-0.02	-0.03	-0.03
Consolidated statement of comprehensive income					
Result for the period	-669	-1 022	-1 528	-1 949	-2 244
Other comprehensive income for the period, net of tax					
Items that may be reclassified subsequently to profit or loss:					
Fair value changes in hedging instrument	-89	-	-89	-	-
Other comprehensive income for the period, net of tax	**-89**	**-**	**-89**	**-**	**-**
Total comprehensive income for the period	**-758**	**-1 022**	**-1 617**	**-1 949**	**-2 244**
Total comprehensive income attributable to					
Owners of the parent company	-734	-1 076	-1 566	-1 976	-2 322
Non-controlling interests	-24	53	-50	28	78
Total comprehensive income for the period	**-758**	**-1 022**	**-1 617**	**-1 949**	**-2 244**

Consolidated balance sheet (IFRS)

EUR thousand	30 Jun 2026	30 Jun 2025	31 Dec 2025
ASSETS			
Non-current assets			
Goodwill	141 654	141 654	141 654
Intangible assets	18 522	22 272	20 033
Property, plant and equipment	2 505	3 882	3 355
Investments in shares	240	240	240
Receivables	440	1 157	822
Deferred tax asset	1 292	1 923	668
Total non-current assets	**164 653**	**171 128**	**166 774**
Current assets			
Trade receivables and other receivables	21 565	22 358	17 624
Current income tax receivables	54	154	49
Cash and cash equivalents	6 586	133	4 102
Total current assets	**28 205**	**22 645**	**21 775**
TOTAL ASSETS	**192 858**	**193 773**	**188 549**
EQUITY AND LIABILITIES			
Equity attributable to the owners of the parent company			
Share capital	80	80	80
Treasury shares	-188	-	-
Reserve for invested unrestricted equity	117 083	107 876	107 876
Other reserves	-89	-	-
Retained earnings	-6 079	-4 261	-4 603
Total equity attributable to the owners of the parent company	**110 806**	**103 695**	**103 353**
Non-controlling interests	2 727	2 727	2 777
Total equity	**113 533**	**106 422**	**106 130**
Non-current liabilities			
Loans from financial institutions	42 642	44 753	43 893
Lease liabilities	1 316	2 378	2 060
Other liabilities	130	21	24
Deferred tax liability	1 709	2 979	2 103
Total non-current liabilities	**45 797**	**50 131**	**48 079**
Current liabilities			
Loans from financial institutions	2 533	3 122	2 485
Lease liabilities	1 424	1 935	1 746
Trade payables and other liabilities	28 973	30 958	29 901
Current income tax liabilities	598	1 205	208
Total current liabilities	**33 528**	**37 220**	**34 340**
Total liabilities	**79 325**	**87 351**	**82 419**
TOTAL EQUITY AND LIABILITIES	**192 858**	**193 773**	**188 549**

Consolidated cash flow statement (IFRS)

EUR thousand	1 Apr – 30 Jun 2026	1 Apr – 30 Jun 2025	1 Jan – 30 Jun 2026	1 Jan – 30 Jun 2025	1 Jan – 31 Dec 2025
Cash flows from operating activities					
Customer payments received	33 506	34 726	65 512	70 801	144 149
Cash paid to suppliers and employees	-35 422	-29 776	-66 332	-65 823	-128 521
Cash flows from operating activities before financial items and taxes	**-1 917**	**4 949**	**-820**	**4 978**	**15 628**
Interest paid	-1 043	-1 140	-1 530	-1 560	-3 124
Interest received	24	16	40	57	146
Other financial items	-81	-208	-83	-230	-329
Income taxes paid	-33	64	-225	-253	-204
Net cash flows from operating activities	**-3 050**	**3 682**	**-2 618**	**2 993**	**12 117**
Cash flows from investing activities					
Purchase of tangible and intangible assets	-825	-1 195	-1 719	-2 563	-4 460
Proceeds from sale of tangible assets	-	-	-	0	0
Acquisition of subsidiaries, net of cash acquired	-	-	-78	-	-
Net cash flows from investing activities	**-825**	**-1 195**	**-1 797**	**-2 563**	**-4 460**
Cash flows from financing activities					
Proceeds from rights issue (net)	9 207	-	9 207	-	-
Purchase of treasury shares	-165	-	-165	-	-
Proceeds from current borrowings	-	-1 817	-	621	-
Repayment of current borrowings	-	-71	-1 215	-1 314	-2 600
Payment of lease liabilities	-451	-599	-928	-1 222	-2 304
Dividends paid	-	-	-	-	-269
Net cash flows from financing activities	**8 590**	**-2 488**	**6 899**	**-1 915**	**-5 173**
Net change in cash and cash equivalents	**4 715**	**-1**	**2 484**	**-1 485**	**2 484**
Cash and cash equivalents at the beginning of the reporting period	1 871	134	4 102	1 619	1 619
Cash and cash equivalents at the end of the reporting period	**6 586**	**133**	**6 586**	**133**	**4 102**

Changes in equity (IFRS)

EUR thousand	Attributable to owners of the parent							
	Share capital	Treasury shares	Reserve for invested unrestricted equity	Other reserves	Retained earnings	Total	Non-controlling interests	Total equity
Equity 1 Jan 2026	**80**	**-**	**107 876**	**-**	**-4 603**	**103 353**	**2 777**	**106 130**
Result for the period	-	-	-	-	-1 478	-1 478	-50	-1 528
Fair value changes in hedging instrument	-	-	-	-89	-	-89	-	-89
Total comprehensive income	**-**	**-**	**-**	**-89**	**-1 478**	**-1 566**	**-50**	**-1 617**
Transactions with owners								
Purchase of treasury shares	-	-188	-	-	-	-188	-	-188
Proceedings from the rights issue (net)	-	-	9 207	-	-	9 207	-	9 207
Share based payments	-	-	-	-	1	1	-	1
Total equity 30 Jun 2026	**80**	**-188**	**117 083**	**-89**	**-6 079**	**110 806**	**2 727**	**113 533**

EUR thousand	Attributable to owners of the parent					
	Share capital	Reserve for invested unrestricted equity	Retained earnings	Total	Non-controlling interests	Total equity
Equity 1 Jan 2025	**80**	**107 876**	**-2 286**	**105 670**	**2 968**	**108 638**
Result for the period	-	-	-1 976	-1 976	28	-1 949
Total comprehensive income	**-**	**-**	**-1 976**	**-1 976**	**28**	**-1 949**
Transactions with owners						
Dividend distribution	-	-	-	-	-269	-269
Share based payments	-	-	2	2	-	2
Total equity 30 Jun 2025	**80**	**107 876**	**-4 261**	**103 695**	**2 727**	**106 422**

EUR thousand	Attributable to owners of the parent company					
	Share capital	Reserve for invested unrestricted equity	Retained earnings	Total	Non-controlling interests	Total equity
Equity 1 Jan 2025	**80**	**107 876**	**-2 286**	**105 670**	**2 968**	**108 638**
Result for the period	-	-	-2 322	-2 322	78	-2 244
Total comprehensive income	**-**	**-**	**-2 322**	**-2 322**	**78**	**-2 244**
Transactions with owners						
Dividend distribution	-	-	-	-	-269	-269
Share based payments	-	-	5	5	-	5
Total equity 31 Dec 2025	**80**	**107 876**	**-4 603**	**103 353**	**2 777**	**106 130**

Notes to the Half-Year Report

Eezy's services include staffing services, professional services as well as light entrepreneurship services. Staffing services are provided through franchisees in addition to Group companies. Services are provided to a broad range of sectors including the hotel and restaurant, retail, manufacturing and construction.

Eezy Plc ("parent company", "Eezy Plc"), the parent company of Eezy Group ("Eezy", "Group"), is a Finnish public limited company with a business ID of 2854570-7. The domicile of Eezy Plc is in Helsinki, Finland and the registered postal address is PL 901, 20101 Turku.

Basis of preparation

Eezy Plc has prepared this Half-Year Report in accordance with IAS 34 Interim Financial Reporting. The financial information in the Half-Year Report has been prepared in accordance with International Financial Reporting Standards (IFRS) and the accounting policies comply with the IFRS standards and IFRIC interpretations effective as at 30 June 2026. The accounting policies in the Half-Year Report are the same as in Financial Statements 2025.

The information presented in the Half-Year Report is unaudited. All figures presented have been rounded and consequently the sum of individual figures may deviate from the presented sum figure.

Accounting estimates

In preparing this Half-Year Report, management has been required to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

The business growth and EBITDA used in goodwill impairment testing are based on management's assessment of future development considering the general weak economic development in Finland and their effect on the economic outlook in HR services. In addition, the increased competition in the personnel service and recruitment market has been taken into account. Goodwill is tested regularly for impairment.

Revenue

Eezy's revenue comprises income from staffing services delivered both by group's own staffing units and through the franchise chain, and from professional services including light entrepreneurship services.

In staffing services, Eezy provides the customer with the resources agreed. Eezy seeks employees through open applications as well as through its own employee pool in order to find an employee fulfilling the customer requirements within a short notice. The employee signs the employment contract with Eezy and Eezy is responsible for all the employer obligations, but work is performed under the customer company's management. Staffing services revenue consists of income from services performed and invoiced by Eezy Group companies.

In franchising services, Eezy signs a contract with local franchisees, which gives the local company a right to sell services using Eezy's business concept and brand. Eezy also offers business support services to their customers. Franchising revenue comprises charges based on cooperation agreements.

In the professional services area, Eezy provides consulting services for organizational development, cultural design, and personnel surveys. Eezy also provides recruitment, aptitude testing, training, and executive search services. Additionally, Eezy provides workforce training, coaching, guidance, and rehabilitation services to the public sector as well as entrance examination courses and courses for upper secondary school students for private customers.

Light entrepreneurship services comprise the invoicing and business support services provided to the employee customers, and the revenue from light entrepreneurship services comprise the fees collected from the employee customers. With the light entrepreneurship services provided to private persons, they can operate as independent entrepreneurs without establishing a company of their own.

Revenue is reported divided into two service areas: Staffing services and Professional services. The revenue from staffing services includes both the group's own staffing services and the franchise fees. The revenue of professional services includes professional services and light entrepreneurship services.

Revenue by service area:

EUR thousand	1 Apr – 30 Jun 2026	1 Apr – 30 Jun 2025	1 Jan – 30 Jun 2026	1 Jan – 30 Jun 2025	1 Jan – 31 Dec 2025
Staffing services	31 253	29 693	55 964	57 451	115 666
Professional services	5 768	6 582	12 130	12 679	24 013
Common functions and eliminations	-106	-90	-282	-225	-344
Total revenue	**36 915**	**36 185**	**67 811**	**69 905**	**139 335**

Business combinations

Acquisitions 1–6/2026

During January-June 2026 there were no acquisitions.

Acquisitions 1–6/2025

During January-June 2025 there were no acquisitions.

Businesses sold and discontinued

January–June 2026

On 3 March 2026 the company announced to investigate the possibility of divesting the pharmacist and dispenser staffing operations with low profitability, which play a minor role in Eezy's business operations. On 1 May 2026 Eezy sold its pharmacist and pharmacy technician staffing operations to Apteam Oy. The business transaction did not have a significant impact on the Group's result, apart from the impairment of EUR 0.2 million related to the Farenta trademarks recorded in March.

On 26 June 2026 the company announced its decision to discontinue Doctors by Eezy, its business unit specialising in doctor staffing. The business will be wound down in phases during the summer and autumn of 2026. The discontinued business has been insignificant relative to the Group as a whole and has not represented a separate reportable segment. The company estimates that the decision will not have a material impact on the Group's financial position or future cash flows.

January–June 2025

During January-June 2025 there were no divestments.

Goodwill and intangible assets

EUR thousand	Goodwill	Trademarks	IT software	Customer relationships	Non-competition agreements	Development costs	Total intangible assets
Cost at 1 Jan 2026	141 654	3 640	20 751	28 618	1 284	2 110	56 402
Additions	-	2	1 467	-	-	213	1 683
Disposals	-	-	-	-	-	-	-
Cost at 30 Jun 2026	**141 654**	**3 642**	**22 218**	**28 618**	**1 284**	**2 323**	**58 085**
Accumulated amortization and impairment at 1 Jan 2026	-	-3 229	-11 517	-19 560	-965	-1 098	-36 369
Disposals	-	-	-	-	-	-	-
Amortization	-	-28	-1 287	-1 353	-84	-209	-2 960
Impairment	-	-202	-28	-4	-	-	-234
Accumulated amortization and impairment at 30 Jun 2026	**-**	**-3 458**	**-12 832**	**-20 917**	**-1 049**	**-1 307**	**-39 563**
Net carrying value at 1 Jan 2026	141 654	411	9 233	9 058	319	1 012	20 033
Net carrying value at 30 Jun 2026	**141 654**	**184**	**9 385**	**7 701**	**235**	**1 017**	**18 522**

EUR thousand	Goodwill	Trademarks	IT software	Customer relationships	Non-competition agreements	Development costs	Total intangible assets
Cost at 1 Jan 2025	141 654	3 640	16 955	28 618	1 284	1 610	52 106
Additions	-	-	2 286	-	-	284	2 570
Disposals	-	-	-1	-	-	-	-1
Cost at 30 Jun 2025	**141 654**	**3 640**	**19 239**	**28 618**	**1 284**	**1 894**	**54 674**
Accumulated amortization and impairment at 1 Jan 2025	-	-3 143	-9 587	-15 775	-711	-693	-29 909
Disposals	-	-	1	-	-	-	1
Amortization	-	-37	-744	-1 422	-110	-181	-2 494
Accumulated amortization and impairment at 30 Jun 2025	**-**	**-3 180**	**-10 330**	**-17 197**	**-821**	**-874**	**-32 402**
Net carrying value at 1 Jan 2025	141 654	497	7 368	12 842	572	917	22 197
Net carrying value at 30 Jun 2025	**141 654**	**460**	**8 909**	**11 421**	**463**	**1 020**	**22 272**

EUR thousand	Goodwill	Trademarks	IT software	Customer relationships	Non-competition agreements	Development costs	Total intangible assets
Cost at 1 Jan 2025	141 654	3 640	16 955	28 618	1 284	1 610	52 106
Additions	-	-	3 797	-	-	501	4 298
Disposals	-	-	-1	-	-	-	-1
Cost at 31 Dec 2025	**141 654**	**3 640**	**20 751**	**28 618**	**1 284**	**2 110**	**56 402**
Accumulated amortization and impairment at 1 Jan 2025	-	-3 143	-9 587	-15 775	-711	-693	-29 909
Disposals	-	-	1	-	-	-	1
Amortization	-	-74	-1 875	-2 823	-218	-405	-5 395
Impairment	-	-12	-57	-961	-36	-	-1 066
Accumulated amortization and impairment at 31 Dec 2025	**-**	**-3 229**	**-11 517**	**-19 560**	**-965**	**-1 098**	**-36 369**
Net carrying value at 1 Jan 2025	141 654	497	7 368	12 842	572	917	22 197
Net carrying value at 31 Dec 2025	**141 654**	**411**	**9 233**	**9 058**	**319**	**1 012**	**20 033**

Property, plant and equipment

EUR thousand	Buildings	Buildings right-of-use	Machinery and equipment	Machinery and equipment right-of-use	Other	Total
Cost at 1 Jan 2026	931	10 167	1 033	393	97	12 619
Additions	36	-	-	40	-	76
Disposals	-	-2 086	-5	-84	-	-2 176
Revaluation	-	-143	-	-11	2	-153
Cost at 30 Jun 2026	**967**	**7 937**	**1 028**	**337**	**98**	**10 368**
Accumulated depreciation and impairment at 1 Jan 2026	-735	-7 227	-1 001	-246	-55	-9 264
Disposals	-	2 086	5	84	-	2 176
Depreciation	-50	-656	-4	-54	-11	-774
Accumulated depreciation and impairment at 30 Jun 2026	**-785**	**-5 796**	**-1 000**	**-216**	**-66**	**-7 863**
Net book value at 1 Jan 2026	196	2 940	31	146	41	3 355
Net book value at 30 Jun 2026	**182**	**2 141**	**27**	**122**	**33**	**2 505**

EUR thousand	Buildings	Buildings right-of-use	Machinery and equipment	Machinery and equipment right-of-use	Other	Total
Cost at 1 Jan 2025	789	10 513	1 144	702	96	13 243
Additions	-	290	3	8	-	301
Disposals	-	-38	-113	-40	-	-192
Revaluation	-	-249	-	-19	0	-268
Cost at 30 Jun 2025	**789**	**10 515**	**1 033**	**651**	**97**	**13 085**
Accumulated depreciation and impairment at 1 Jan 2025	-656	-6 054	-1 076	-407	-34	-8 228
Disposals	-	38	112	40	-	190
Amortization	-	-76	-	-	-	-76
Depreciation	-26	-968	-9	-75	-10	-1 089
Accumulated depreciation and impairment at 30 Jun 2025	**-683**	**-7 060**	**-974**	**-442**	**-45**	**-9 202**
Net book value at 1 Jan 2025	133	4 458	68	294	62	5 016
Net book value at 30 Jun 2025	**107**	**3 455**	**60**	**209**	**52**	**3 882**

EUR thousand	Buildings	Buildings right-of-use	Machinery and equipment	Machinery and equipment right-of-use	Other	Total
Cost at 1 Jan 2025	789	10 513	1 144	702	96	13 243
Additions	141	852	3	48	-	1 044
Disposals	-	-942	-114	-317	-	-1 372
Revaluation	-	-256	-	-40	0	-296
Cost at 31 Dec 2025	**931**	**10 167**	**1 033**	**393**	**97**	**12 619**
Accumulated depreciation and impairment at 1 Jan 2025	-656	-6 054	-1 076	-407	-34	-8 228
Disposals	-	942	112	317	0	1 370
Depreciation	-75	-1 787	-12	-156	-21	-2 051
Impairment	-3	-327	-26	-	-	-356
Accumulated depreciation and impairment at 31 Dec 2025	**-735**	**-7 227**	**-1 001**	**-246**	**-55**	**-9 264**
Net book value at 1 Jan 2025	133	4 458	68	294	62	5 016
Net book value at 31 Dec 2025	**196**	**2 940**	**31**	**146**	**41**	**3 355**

Financial assets and liabilities measured at fair value

Below is presented the fair value hierarchy of the financial instruments recognized at fair value.

EUR thousand	30 Jun 2026 Fair value	Level	30 Jun 2025 Fair value	Level	31 Dec 2025 Fair value	Level
Investments in shares, unlisted	240	3	240	3	240	3
Contingent consideration	-	3	113	3	101	3
Derivates under hedge accounting, liability	111	2	-	-	-	-

During the reporting period there were no transfers between hierarchy levels 1, 2 or 3.

Fair values of the financial assets and liabilities measured at amortized cost are not materially different from the carrying values. In May 2026, the Group designated interest rate swap to convert part of its loans (EUR 17.5 million) into fixed-rate borrowings to mitigate exposure to potential increases in interest rates. The fair value of Level 2 derivatives is determined as the present value of future cash flows.

Share based payments

The board of directors of Eezy Plc decided on 17 December 2019 on a long-term share-based compensation plan (LTIP 2019-2026) targeted to key employees. The aim of the incentive plan is to align the objectives of the shareholders and the key personnel to increase the value of the company as well as to ensure the execution of business strategy on a long-term basis. In addition, the aim is to engage the key personnel of the company and to offer them a competitive incentive plan based on share ownership and the development of the company's value. The payment of the compensation is subject to the condition that the key employee's employment or service relationship has not been terminated prior to the payment. The amount of compensation paid is subject to the achievement levels of the performance targets.

The share-based incentive plan contains five earning periods. The first 13 months earning period started on 1 December 2019 and ended on 31 December 2020. The second 13 months earning period started on 1 December 2020 and ended on 31 December 2021. The third 16 months earning period started on 1 December 2021 and ended on 31 March 2023. The fourth 24 months earning period started on 1 January 2023 and ended on 31 December 2024. The fifth 24 months earning period started on 1 January 2025 and ends on 31 December 2026. The Company's board of directors determines the reward criteria and their target levels as well as the employees covered by the incentive plan before the beginning of each earning period.

No shares were issued for the first, second, third and fourth earning periods.

In December 2024, Eezy Plc's board of directors decided on the fifth earning period of the share-based incentive plan for the company's key employees. The fifth earning period is 24 months, started on 1 January 2025 and ending on 31 December 2026. The reward criteria for the fifth earning period are based on Eezy Plc's total shareholder return, operating profit percent and an ESG component. A maximum of 256 000 reward shares could be awarded for the fifth earning period.

Commitments and contingencies

Eezy has a group cash pooling arrangement managed by Eezy Plc and the arrangement includes all subsidiaries. All current and future cash pool receivables are used as a comprehensive guarantee for liabilities on the bank accounts included in the cash pool agreement.

EUR thousand	30 Jun 2026	30 Jun 2025	31 Dec 2025
Liabilities in balance sheet for which collaterals given			
Borrowings, non-current	42 642	44 753	43 893
Borrowings, current	2 533	3 122	2 485
Total	**45 174**	**47 875**	**46 378**

The group's loans include covenants defined in the financial agreements, which were updated in March 2026. Liabilities to credit institutions (EUR 45.2 million) are subject to covenant terms, which are quarterly ratio of interest-bearing net debt compared to adjusted EBITDA and monthly the minimum cash balance. In May 2026, the Group designated interest rate swap to convert part of its loans (EUR 17.5 million) into fixed-rate borrowings to mitigate exposure to potential increases in interest rates.

EUR thousand	30 Jun 2026	30 Jun 2025	31 Dec 2025
Mortgages on own behalf			
Company mortgages	100 000	100 000	100 000
Total	**100 000**	**100 000**	**100 000**

Related party transactions

Transactions and balances with related parties:

EUR thousand	1 Jan – 30 Jun 2026	1 Jan – 30 Jun 2025	1 Jan – 31 Dec 2025
Companies that have significant influence			
Sales	632	89	165
Purchases	-22	-	-1
Trade receivables and other receivables	500	23	5

Related party transactions are made on the same terms and conditions as transactions with independent parties.

Events after the review period

On 24 July 2026 Eezy announced that the acquisition of company’s own shares was completed. Eezy acquired 2 500 000 own shares through the public trading on Nasdaq Helsinki at the market price prevailing at the time of purchase between 15 June 2026 and 23 July 2026. The average price per share was EUR 0.1879 and the total amount paid for the shares acquired was approx. EUR 0.5 million.

Key figures, their calculation and reconciliations

Eezy presents selected key figures which relate to the performance and financial position of the company. All these key figures are not measures defined in the IFRS and they are thus considered as alternative performance measures.

Alternative performance measures should not be viewed in isolation and they are not substitutes to the key figures presented in the audited financial statements. The companies do not calculate alternative performance measures in a uniform way, and thus the alternative performance measures presented by Eezy may not be comparable with the similarly named key figures presented by other companies.

Key figures

EUR thousand, unless otherwise specified	1 Apr – 30 Jun 2026	1 Apr – 30 Jun 2025	Change %	1 Jan – 30 Jun 2026	1 Jan – 30 Jun 2025	Change %	1 Jan – 31 Dec 2025
Key figures for income statement							
Revenue	36 915	36 185	2 %	67 811	69 905	-3 %	139 335
EBITDA	2 017	1 518	33 %	3 921	2 841	38 %	9 031
EBITDA margin, %	5.5 %	4.2 %	-	5.8 %	4.1 %	-	6.5 %
EBIT	106	-449	124 %	-47	-817	94 %	164
EBIT margin, %	0.3 %	-1.2 %	-	-0.1 %	-1.2 %	-	0.1 %
Earnings per share, basic, EUR	-0.01	-0.02	-	-0.02	-0.03	-	-0.03
Earnings per share, diluted, EUR	-0.01	-0.02	-	-0.02	-0.03	-	-0.03
Weighted average number of outstanding shares adjusted for the rights issue, pcs	112 531 275	70 665 851	-	91 714 213	70 665 851	-	70 665 851
Weighted average number of outstanding shares adjusted for the rights issue, diluted, pcs	112 751 077	70 866 993	-	91 939 683	70 894 270	-	70 882 481
Number of outstanding shares at the end of reporting period, pcs	-	-	-	125 234 075	25 046 815	-	25 046 815
Key figures for balance sheet							
Net debt	-	-	-	41 329	52 168	-	46 182
Net debt excluding IFRS16	-		-	38 588	47 855	-	42 377
Net debt / EBITDA	-	-	-	4.1 x	6.2 x	-	5.1 x
Gearing, %	-	-	-	36.4 %	49.0 %	-	43.5 %
Equity ratio, %	-	-	-	58.9 %	55.0 %	-	56.3 %
Equity per share, EUR	-	-	-	0.91	4.25	-	4.24
Key figures for cash flow							
Operative free cash flow	-3 193	3 155	-	-3 467	1 193	-	8 864
Purchase of tangible and intangible assets	-825	-1 195	-	-1 719	-2 563	-	-4 460
Acquisition of subsidiaries, net of cash acquired	-	-	-	-78	-	-	-
Operative key figures							
Chain-wide revenue, EUR million	61.9	60.4	3 %	113.3	113.4	-0 %	233.8
Franchise fees, EUR million	1.5	1.5	-3 %	2.8	2.7	3 %	6.0
Light entrepreneurship invoicing volume, EUR million	9.3	8.9	5 %	17.1	16.3	5 %	34.3

Reconciliation of Certain Alternative Performance Measures

EUR thousand	1 Apr – 30 Jun 2026	1 Apr – 30 Jun 2025	1 Jan – 30 Jun 2026	1 Jan – 30 Jun 2025	1 Jan – 31 Dec 2025
EBITDA					
EBIT	106	-449	-47	-817	164
Acquisition related amortization [1] and impairment losses	731	781	1 664	1 562	4 110
Other depreciation, amortization and impairment losses	1 180	1 185	2 305	2 096	4 756
Total depreciation, amortization and impairment losses	1 911	1 966	3 968	3 658	8 866
EBITDA	**2 017**	**1 518**	**3 921**	**2 841**	**9 031**
Operative free cash flow					
Cash flows from operating activities before financial items and taxes	-1 917	4 949	-820	4 978	15 628
Purchase of tangible and intangible assets	-825	-1 195	-1 719	-2 563	-4 460
Payment of lease liabilities	-451	-599	-928	-1 222	-2 304
Operative free cash flow	**-3 193**	**3 155**	**-3 467**	**1 193**	**8 864**

[1] The acquisition-related amortization comprises the amortization made on the recognized fair value adjustments arisen from business combinations.

Calculation of key figures

Key figures for income statement

EBITDA	=	Operating profit + Depreciation, amortization and impairment losses
EBITDA margin, %	=	EBITDA / Revenue x100
Operating profit (EBIT)	=	Operating profit
Operating profit margin, %	=	Operating profit / Revenue x100
Earnings per share, basic	=	Profit for the period attributable to the owners of the parent company / Weighted average number of outstanding shares adjusted for the rights issue
Earnings per share, diluted	=	Profit for the period attributable to the owners of the parent company / Weighted average number of outstanding shares adjusted for the rights issue taking into account obligations arising from potential dilutive share issues of the Parent Company in the future

Key figures for balance sheet

Net debt	=	Interest bearing liabilities - Interest-bearing receivables - Cash at bank and in hand
Net debt excluding IFRS16	=	Net debt - IFRS 16 items
Net debt / EBITDA	=	Net debt / EBITDA
Gearing	=	Net debt / Equity x100
Equity ratio	=	Equity / (Total equity and liabilities - Advances received) x100
Equity per share	=	Equity / Number of outstanding shares at the end of reporting period excl. treasury shares

Key figures for cash flow

Operative free cash flow	=	Cash flow from operating activities presented in the cash flow statement before financing items and taxes - Purchase of tangible and intangible assets - Payment of lease liabilities
Purchase of tangible and intangible assets	=	Investments in tangible and intangible assets presented in the cash flow statement
Acquisition of subsidiaries, net of cash acquired	=	Acquired shares of subsidiaries presented in the cash flow statement

Operative key figures

Chain-wide revenue	=	Consolidated revenue + Revenue of chain franchisees - Franchise fees (and other significant internal chain revenue) + Light entrepreneurship invoicing volume to the extent it is excluded from consolidated revenue
Franchise fees	=	Fees paid by franchisees based on revenue and/or gross profit + entry fees
Light entrepreneurship invoicing volume	=	Invoicing volume of the light entrepreneurship services