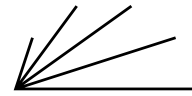


Financial statements bulletin, 1 January–31 December 2025 (unaudited)





YEAR 2025 FOR SIILI

Demand for artificial intelligence projects has strengthened – strategic renewal progressed as planned in a challenging market

July-December 2025

- We renewed our management team and organizational structure to support our strategy implementation
- We saw a clear increase in demand for AI projects that create business value, and won significant new customer relationships
- Revenue for the second half of the year was EUR 50,532 (52,713) thousand, representing decline of 4.1% year on year
- Adjusted EBITA for the second half of the year was EUR 1,545 (1,902 ¹) thousand, which corresponds to 3.1% (3.6% ¹) of revenue

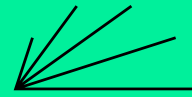
January-December 2025

- We successfully launched the Advisory business area and renewed our strategic offering to meet client needs
- We completed the acquisition of a majority stake in Integrations Group
- Full-year revenue amounted to EUR 108,076 (111,899) thousand, representing decline of 3.4% year on year
- Adjusted EBITA was EUR 4,107 (5,211 ¹) thousand, which corresponds to 3.8% (4.7% ¹) of revenue

During 2025, we took several important steps in implementing our data and AI strategy. We partnered with both our long-standing and new customers in the AI revolution. We renewed our organization and strengthened the competence base that supports the implementation of our strategy during the year.

	H2/2025	H2/2024 (restated)	2025	2024 (restated)	Q4/2025	Q4/2024 (restated)
Revenue, EUR 1,000	50,532	52,713	108,076	111,899	26,646	28,589
Revenue growth, %	-4.1%	-8.2%	-3.4%	-8.8%	-6.8%	-5.9%
Organic revenue growth, %	-5.8%	-8.2%	-5.3%	-8.8%	-8.7%	-5.9%
Share of international revenue, %	29.7%	30.2%	27.8%	29.0%	31.7%	28.8%
Adjusted EBITA, EUR 1,000 ¹	1,545	1,902	4,107	5,211	980	1,204
Adjusted EBITA, % of revenue ¹	3.1%	3.6%	3.8%	4.7%	3.7%	4.2%
EBITA, EUR 1,000 ¹	-202	1,860	1,433	4,554	926	1,163
EBIT, EUR 1,000 ¹	-859	1,284	111	3,393	595	877
Earnings per share, EUR ¹	0.02	0.18	0.12	0.41	0.24	0.16
Number of employees at the end of the period	863	942	863	942	863	942
Average number of employees during the period	882	954	903	975	851	944
Total full-time employees and subcontractors (FTE) at the end of the period	909	1,033	909	1,033	909	1,033

¹ The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.



Outlook for 2026 and financial goals for 2026–2028

Revenue for 2026 is expected to be EUR 102–126 million and adjusted EBITA EUR 3.7–6.9 million.

On 26 November 2024, the company announced the financial goals for the years 2025–2028 as follows:

- Annual revenue growth of 20 percent, of which organic growth accounts for about half.
- Adjusted EBITA 12 percent of revenue.
- The aim is to keep the ratio of net debt-to-EBITDA below two.
- The aim is to pay a dividend corresponding to 30–70 percent of net profit annually.

CEO TOMI PIENIMÄKI:



2025 was a significant year for Siili in many respects. During our 20th anniversary year, we took several important steps in implementing our data- and AI-focused strategy. Efforts to improve profitability continued, and we renewed our ways of working as well as our organisation over the course of the year.

Market conditions affected Siili's revenue and growth momentum both domestically and internationally. Full-year revenue amounted to approximately EUR 108 million, representing a decrease of 3.4% year-on-year. The share of international operations was 27.8% of the Group's revenue in 2025. Adjusted EBITA was EUR 4.1 million, corresponding to 3.8% of revenue. This year, we will continue to improve profitability and focus on growth, especially in the data and AI business.

Despite growth challenges, the year marked a success for Siili in many ways. We completed the acquisition of a majority stake in Integrations Group, strengthening our integration expertise and our ability to serve as a comprehensive digital solutions partner to our clients

in line with our strategy. Early in the year, we launched our Advisory business area focused on management consulting, which performed strongly in its first year. In the spring, we also refreshed our managed services offering to better address the emerging needs of our clients in their AI transformation journey.

The strategic direction we have chosen – positioning ourselves as a forerunner in AI and data – proved to be the right one during the year. Our clients currently know Siili as a strong expert in AI transformation. By year-end, an increasing number of major Finnish companies had placed AI at the heart of its business, signalling growing demand for taking more business-critical solutions into production and scaling them.

In this market environment, we secured several new client relationships and further strengthened our position with existing clients.

Within data and AI projects, we deepened our partnership with Pihlajalinna during the year, with a particular emphasis on business-driven utilisation of data and AI. We continued our cooperation with the media company Sanoma, especially in leveraging AI, and the relationship also grew in revenue terms. On the public sector side, we significantly expanded our cooperation with the Finnish Tax Administration. Siili was also selected as Aalto University's partner to deliver development of content management system based websites and touch points, covering the design, implementation and maintenance over a four-year contract period.

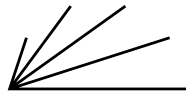
We have also taken substantial steps on the international growth front. NeuConnect – the first direct energy link between the United Kingdom and Germany – selected Siili's subsidiary Supercharge to supply its market integration platform. We are also pursuing growth in the digitalisation of airport situational awareness systems. The Airport Operational Status (AOS) system we implemented for Finavia has attracted extensive

international interest, particularly in light of new EU regulations, and we have, for example, signed an agreement with a major European airport operator for the delivery of a similar system.

During the year, we focused on renewing our competence profile, ways of working, and organisation to provide even stronger support for strategy implementation. The changes implemented through the organisational transformation launched in the autumn have significantly enhanced and clarified our operations. We continued investing in building the AI capabilities of our personnel, and approximately 80% of all Siili consultants are now capable of either utilising or implementing AI solutions in client projects. We also have strong expertise in building scalable digital platforms and AI capabilities. Our customers are increasingly seeking secure and sovereign AI capacity they can rely on. In response to this demand, in 2025 we launched Finland's first LLM-as-a-service solution for sovereign AI together with Verda.

Our whitepaper publications and AI Roundtable events reinforced our reputation as a pioneer and long-term partner to our clients. Later in the year, we were also shortlisted as a finalist in the Most Growth-Oriented AI Project category at the AI Finland gala.

Overall, 2025 demonstrated the validity of our data- and AI-centric strategy. I would like to thank all Siilis, as well as our clients and partners, for the past year. We are now in an excellent position to continue implementing our strategy in the year ahead.



REVENUE

Revenue for the financial year decreased by 3.4% year on year (-8.8%) to EUR 108,076 (111,899) thousand. Revenue for the second half of the year decreased by 4.1% to EUR 50,532 (52,713) thousand. The share of international operations of the revenue was 27.8% (29.0%) for the financial year and 29.7% (30.2%) for the second half of the year. Revenue declined from the previous year as a result of weak market conditions.

PROFITABILITY

EBITA for the financial year totalled EUR 1,433 (4,554 ¹) thousand, representing a decline of EUR 3,120 year on year. The Group's profitability weakened during the period, and EBITA amounted to 1.3% (4.1% ¹) of revenue. EBITA for the second half of the year was -0.4% (3.5% ¹) of revenue. The year-on-year decline in profitability was primarily driven by the decrease in revenue due to stringent market conditions. Meanwhile, actions were taken to protect profitability through efficiency improvements affecting both personnel expenses and other expenses.

Subcontracting costs arising from the use of external services totalled EUR 22,832 (23,344) thousand, or 21.1% of revenue (20.9%) for the financial year. Employee benefit expenses for the financial year decreased to EUR 67,621 (68,600) thousand and amounted to 62.6% (61.3%) of revenue. The decrease in employee benefit expenses was due to a reduction in the number of personnel. During the financial year, the Group had a total of 903 (975) employees on average and 863 (942) at the end of the year. Other operating expenses was EUR 13,260 (12,244 ¹) thousand, or 12.3% (10.9% ¹) of revenue, including a significant amount of one-off restructuring costs.

Adjusted EBITA for the financial year was EUR 4,107 (5,211 ¹) thousand, or 3.8% (4.7% ¹) of revenue. The adjustment items amounted to EUR 2,673 (657 ¹) thousand, consisting of personnel benefit expenses related to business restructuring as well as business

acquisition expenses. The calculation of adjusted EBITA is presented under Calculation formulas for the key figures.

The Group's operating profit (EBIT) for the financial year was EUR 111 (3,393) thousand, or 0.1% (3.0%) of revenue. Net financial expenses for the financial year totalled EUR 40 (76) thousand. The profit for the period before taxes was EUR 71 (3,317 ¹) thousand, the profit for the period was EUR 936 (3,290 ¹) thousand, and earnings per share were EUR 0.12 (0.41 ¹).

FINANCING AND CAPITAL EXPENDITURE

The Group's statement of financial position totalled EUR 76,489 (84,232 ¹) thousand at the end of the financial year, with EUR 40,447 (41,220 ¹) thousand consisting of shareholders' equity. The Group's equity ratio strengthened by 3.8 percentage points year on year to 53.3% (49.5% ¹). At the end of the financial year, liquid funds amounted to EUR 12,859 (20,331) thousand. The Group had EUR 16,364 (19,283) thousand of interest-bearing liabilities, of which EUR 7,432 (10,797) thousand was non-current. The decrease in interest-bearing liabilities was significantly affected by the acquisition of additional stake in Supercharge Zrt. Gearing was 8.7% (-2.5%), and the ratio of net debt to EBITDA was 0.73% (-0.13%). The Group's return on capital employed was 2.9% (6.9% ¹).

The cash flow from operations was EUR 1,508 (10,751) thousand, representing a significant decrease year on year. The decrease was mainly due to the decrease in net profit and the negative change in working capital during the financial period.

Cash flow from investing activities for the financial year was EUR -5,333 (-10,766) thousand, including the acquisition of a majority stake in Integrations Group for EUR 1,017 thousand, as well as amounts paid to the minority interests for the acquisition of additional stakes in Supercharge Zrt and Integrations Group Oy totalling EUR 4,321 thousand.

Cash flow from financing activities in the review period amounted to EUR -3,681 (-8,638) thousand, including a dividend of EUR 1,460 thousand paid to the shareholders of Siili Solutions Plc, a dividend of 671 thousand paid to non-controlling shareholders, and repayments of bank loans amounting to EUR 2,821 thousand.

ACQUISITIONS AND CHANGES IN GROUP STRUCTURE

During the reporting period, Siili Solutions Plc increased its ownership interest in its subsidiary Supercharge Zrt. (formerly Supercharge Kft.). In May, the company completed share transactions through which its ownership in Supercharge Zrt. increased to 85% from the previous 70%. The purchase price for the Supercharge Zrt. shares amounted to approximately EUR 4.2 million.

In addition, during the reporting period the company acquired a total majority stake of 55% in Integrations Group Oy, with total consideration amounting to EUR 2.4 million. In accordance with the terms of the arrangement, Siili and the sellers have the right to execute the acquisition of the remaining 45% of the shares in Integrations Group Oy in stages during 2026-2027. Due to the options included in the agreement, Integrations Group Oy has been fully consolidated into the Siili Group as of 2 January 2025, and a purchase price liability related to the acquisition of the minority interest has been recognised at fair value through profit or loss in the amount of EUR 1.7 million as of 31 December 2025.

EMPLOYEES, MANAGEMENT AND GOVERNANCE

The number of employees at the end of the financial year was 863 (942), which marks a decrease of 79 (65) people, or 8.4% (-6.5%), from the end of the previous year. The average number of employees during the period was 903 (975).

At the end of the financial period, Siili's Management Team consisted of the following members: Tomi Pienimäki (CEO), Tuomas Toropainen (CFO), Taru Salo (CPO), Marton

Heves (CEO, Supercharge), Maria Niiniharju (VP Private Business), Jaakko Aatola (VP, Strategy & Partnerships) and Markku Savusalo (VP, Digital Engineering). Tuomas Toropainen became a member of the Management Team on 1 September 2025, and Marton Heves, Jaakko Aatola and Markku Savusalo became members of the Management Team on 15 September 2025.

The company's auditor is KPMG Oy AB (Business ID 1805485-9), Authorised Public Accountants, with Leenakaisa Winberg, APA, ASA as the Company's responsible auditor

SIGNIFICANT EVENTS DURING THE FINANCIAL YEAR

Share Repurchase Programme

During the period from 2 June to 17 July 2025, the Company completed a share repurchase programme under which a total of 31,000 of the Company's own shares were acquired. The shares were repurchased to cover obligations arising from the Company's long-term share-based incentive schemes.

Changes in the Executive Management Team

During the financial year, Tuomas Toropainen assumed the position of CFO as a member of the Management Team on 1 September 2025. In addition, as of 15 September 2025, Markku Savusalo (VP, Digital Engineering), Jaakko Aatola (VP, Strategy & Partnerships), and Marton Heves (CEO, Supercharge Zrt.) joined the Management Team. Former CFO Aleksi Kankainen stepped down from the Executive Management Team in August, and former CEO of Supercharge Zrt. Andras Tessenyi in September.

Profit Warning and Revised Financial Guidance for 2025

On 2 December 2025, the Company issued a profit warning and lowered its guidance for adjusted operating profit (EBITA) for the financial year 2025. The revenue outlook remained unchanged.

¹ The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.



RISKS AND UNCERTAINTY FACTORS

Siili is exposed to various risk factors related to its operational activities and business environment. The realisation of risks may have an unfavourable effect on Siili's business, financial position or company value. The most significant risks related to Siili's operations are described below. There are also other known risks that may become significant in the future. In addition, there are risks that Siili is not necessarily aware of and which may become significant.

- The loss of one or more key clients, a considerable decrease in purchases, financial difficulties experienced by clients or a change in a client's strategy with regard to the procurement of IT services could have a negative effect on the company.
- Failure to achieve recruitment goals in terms of both quality and quantity, and failure to match supply to customer demand in a timely manner.
- Probability and adverse effects of the realisation of the aforementioned risks are more likely in an uncertain economic environment.
- Failure in pricing, planning, implementation and improving cost efficiency of customer projects.
- Loss of the contribution of key personnel or deterioration of the employer's reputation.
- Realisation of cyber or information security risks, for example, as a result of data breach and/or human error by an employee. In addition, heightened geopolitical uncertainty and increased activity by state actors have contributed to an elevated cyber threat landscape.
- General negative or weakened economic development and the resulting uncertainty in the clients' operating environment. The general economic cycle and changes in the clients' operating environment can have negative

effects through slowing down, postponing or cancelling decision-making on IT investments.

General uncertainty, together with volatility arising from macroeconomic and geopolitical factors, continues to affect our customers' investment decisions and, consequently, to have a negative impact on Siili's business. According to management's assessment, the uncertainty caused by these factors will continue to affect Siili's business operations and growth opportunities also during the current financial year. The Company actively monitors the situation and adapts its operations, including by ensuring customer satisfaction and cost efficiency.

GENERAL MEETING OF SHAREHOLDERS

Annual General Meeting

Siili Solutions Plc's Annual General Meeting (AGM) took place in Helsinki, Finland, on 8 April 2025. The Annual General Meeting adopted the financial statements and consolidated financial statements for the financial period 2024, discharged the CEO and the members of the Board of Directors from liability and decided to distribute a dividend of EUR 0.18 per share, totalling approximately EUR 1.46 million.

The number of members of the Board of Directors was confirmed as five (5). Harry Brade, Jesse Maula, Henna Mäkinen and Katarina Cantell were re-elected to the Board and Sebastian Nyström was elected as new member to the Board.

The Annual General Meeting decided that the Chair of the Board of Directors is paid EUR 3,850 per month, the Deputy Chair of the Board and Chair of Audit Committee EUR 3,000 per month and the other members EUR 2,000 per month. The Chairs of the Board's Committees are paid EUR 200 per month for their work on the Committees, in addition to which all Committee members are paid a meeting fee of EUR 300 per meeting. In addition, the members of the Board of Directors receive compensation

for travel expenses in line with the Company's business travel policy.

KPMG Oy AB, Authorised Public Accountants, were reelected as the company's auditor and the assurer of the Company's sustainability report. KPMG has assigned Leenakaisa Winberg, APA, ASA as the Company's responsible auditor and auditor of the sustainability report. The auditor's and assurer's fees are paid against the auditor's reasonable invoice.

The Annual General Meeting authorised the Board of Directors to decide on the acquisition and/or acceptance as collateral of the company's own shares.

A maximum of 814,000 shares may be acquired and/or accepted as collateral pursuant to the authorisation, corresponding to approximately 10 percent of all shares in the company. The shares are to be acquired in public trading arranged by Nasdaq Helsinki Ltd at the market price of the time of purchase.

The company's own shares can be acquired in a manner other than in proportion to the shareholders' existing holdings. The acquisition of shares will reduce the company's nonrestricted equity. The Board of Directors will decide on other terms and conditions related to the acquisition and/or acceptance as collateral of the shares.

The authorisation is valid until the end of the next Annual General Meeting but not beyond 30 June 2026.

The Board of Directors was also authorised to decide on an issue of shares and an issue of special rights carrying entitlement to shares in accordance with chapter 10, section 1 of the Finnish Limited Liability Companies Act, in one or more tranches, either against consideration or free of charge. The maximum total number of shares issued, including shares issued on the basis of special rights, is 814,000, which corresponds to approximately 10% of all shares in the company. The total maximum number

of shares to be issued for the purpose of sharebased incentive schemes is 162,800 shares, which corresponds to approximately 2.0% of all the shares in the Company.

The Board of Directors may decide to issue new shares or to transfer treasury shares held by the company. The authorisation entitles the Board of Directors to decide on all terms and conditions for an issue of shares and an issue of special rights entitling their holders to shares, including the right to deviate from the shareholders' pre-emptive subscription right. The authorisation may be used for strengthening the company's balance sheet, for paying transaction prices related to acquisitions, in incentive plans or for other purposes decided by the Board of Directors.

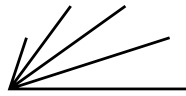
The authorisation is valid until the end of the next Annual General Meeting but not beyond 30 June 2026.

The Annual General Meeting adopted the remuneration report of the governing bodies of the company.

SHARE AND SHAREHOLDERS

The company has one series of shares, and all of its shares carry entitlement to equal rights. On 31 December 2025, the total number of shares in Siili Solutions Plc entered in the Trade Register was 8,140,263. At the end of the financial year, the company held a total of 31,698 of its own shares. On 31 December 2025, the members of the company's Board of Directors and Management Team owned a total of 51,836 shares in the company. In addition, an entity under the control of a Board member owns 1,301,267 shares.

During the financial year, the highest price of the company share was EUR 6.76 the lowest price was EUR 4.32, the average price was EUR 5.40, and the closing price at the end of the review period was EUR 4.63. The company's market capitalisation decreased by 18.2% from the end of 2024 and amounted to EUR 37.5 (45.9) million on 31 December 2025.



The company had a total of 5,850 (5,784) shareholders on 31 December 2025. The number of shareholders increased by 1.1% from the end of 2024. A list of the largest shareholders is available on the company website at [/ https://sijoittajille.siili.com/en](https://sijoittajille.siili.com/en) and in notes to the parent company's financial statements.

Proposals of the shareholders nomination board

The Shareholders' Nomination Board of Siili Solutions Plc has made its proposals to the Annual General Meeting on 11 December 2025.

Decision on the number of members of the Board of Directors

The Shareholders' Nomination Board proposes that five (5) members be elected to the Board of Directors.

Election of the members of the Board of Directors

The Shareholders' Nomination Board proposes the re-election of the current members of the Board of Directors for the next term of office Harry Brade, Jesse Maula, Katarina Cantell, Henna Mäkinen and Sebastian Nyström.

The term of office of the members lasts until the end of the next Annual General Meeting. All persons proposed have given their consent to the election.

Background information on each person proposed for the Board of Directors is available on the website of Siili Solutions Plc at [/ https://sijoittajille.siili.com/en](https://sijoittajille.siili.com/en).

The proposed members Jesse Maula, Henna Mäkinen, Katarina Cantell and Sebastian Nyström are considered independent of the Company and its significant shareholders. Harry Brade is independent of the Company but non-independent of its significant shareholder Lamy Oy.

In addition, the Shareholders' Nomination Board recommends to the Board of Directors that it re-elects Harry Brade as its Chair and elects Jesse Maula as Deputy Chair.

Decision on the remuneration of the members of the Board of Directors

The Shareholders' Nomination Board proposes that the remuneration of the members of the Board of Directors would remain unchanged and be as follows:

The Chair of the Board of Directors is paid EUR 3,850 per month, the Deputy Chair EUR 2,500 per month, the Chair of the Audit Committee EUR 2,500 per month and other members EUR 2,000 per month.

The Chairs of the Board of Directors' Committees are paid EUR 200 per month for their work on the Committee, in addition to which all Committee members are paid a meeting fee of EUR 300 per meeting. In addition, the members of the Board of Directors receive compensation for travel expenses in line with the Company's business travel policy.

EVENTS AFTER THE END OF THE FINANCIAL YEAR

The company does not have material events after the financial year.

DIVIDEND PROPOSAL

In line with the dividend policy approved by its Board of Directors, Siili seeks to distribute 30–70% of its profit for the period to shareholders. In addition, an additional profit distribution can be made.

On 31 December 2025, the distributable assets of the parent company of Siili Solutions Plc amounted to EUR 36,619,972.91, including the profit for the period EUR 3,219,111.97. The Board of Directors proposes to the Annual General Meeting 2026 that a dividend of EUR 0.07 per share be paid for the financial year 2025. According to the proposal, a total dividend of EUR 567,599.55 would be paid. The proposed dividend represents approximately 61% of the Group's profit for the financial year.

No significant changes have taken place in Siili's financial position since the end of the financial year. The company

has a good level of liquidity, and the Board believes that the proposed dividend will not pose a risk to liquidity.

SUSTAINABILITY REPORTING

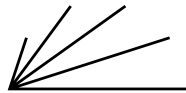
Siili Solutions publishes its sustainability report in accordance with the Corporate Sustainability Reporting Directive (CSRD) as part of the Report by the Board of Directors, which will be published on 13 March 2026 as part of the company's Annual Report 2025.

The corporate responsibility section of the Annual Report contains the information required to be published in accordance with the CSRD and the European Sustainability Reporting Standards (ESRS). In addition, the Annual Report includes the information required by the sustainable finance taxonomy of the European Union.

FINANCIAL CALENDAR FOR 2026

Siili will hold a results announcement event for analysts, portfolio managers and the media on 11 February 2026 at 1:00 p.m. The presentation materials will be published on the company website after the event.

- The Annual Report 2025 will be published in electronic format on the company website on 13 March 2026.
- The Annual General Meeting will be held on 8 April 2026.
- The business review for 1 January–31 March 2026 will be published on 28 April 2026.
- The half-year report for 1 January–30 June 2026 will be published on 11 August 2026.
- The business review for 1 January–30 September 2026 will be published on 28 October 2026.



Key figures

	H2/2025	H2/2024 (restated)	2025	2024 (restated)
Revenue, EUR 1,000	50,532	52,713	108,076	111,899
Revenue growth, %	-4.1%	-8.2%	-3.4%	-8.8%
Organic revenue growth, %	-5.8%	-8.2%	-5.3%	-8.8%
Share of international revenue, %	29.7%	30.2%	27.8%	29.0%
EBITDA, EUR 1,000 ¹	1,512	3,548	4,812	8,010
EBITDA, % of revenue ¹	3.0%	6.7%	4.5%	7.2%
EBITA, EUR 1,000 ¹	-202	1,860	1,433	4,554
EBITA, % of revenue ¹	-0.4%	3.5%	1.3%	4.1%
Adjusted EBITA, EUR 1,000 ¹	1,545	1,902	4,107	5,211
Adjusted EBITA, % of revenue ¹	3.1%	3.6%	3.8%	4.7%
EBIT, EUR 1,000 ¹	-859	1,284	111	3,393
EBIT, % of revenue ¹	-1.7%	2.4%	0.1%	3.0%
Profit for the period, EUR 1,000 ¹	198	1,486	936	3,290
Profit for the period, % of revenue ¹	0.4%	2.8%	0.9%	2.9%
Equity ratio, % ¹	53.3%	49.5%	53.3%	49.5%
Gearing, %	8.7%	-2.5%	8.7%	-2.5%
Net debt/EBITDA ¹	0.73	-0.13	0.73	-0.13
ROE, % ¹	2.3%	7.9%	2.3%	7.9%
ROI, % ¹	2.9%	6.9%	2.9%	6.9%
Basic earnings per share (EPS), EUR ¹	0.02	0.18	0.12	0.41
Diluted EPS, EUR ¹	0.02	0.18	0.12	0.41
Average number of employees during the period	882	954	903	975
Number of employees at the end of the period	863	942	863	942
Number of full-time employees (FTE) at the end of the period	794	900	794	900
Number of full-time subcontractors (FTE) at the end of the period	115	133	115	133
Total full-time employees and subcontractors (FTE) at the end of the period	909	1,033	909	1,033

¹ The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.

Alternative performance measures

Siili Solutions Plc uses alternative performance measures to describe the trend of the Group's profitability. The alternative performance measures should be reviewed parallel with the IFRS key figures. EBITDA is calculated by adding depreciation, amortisation and impairment to operating profit. EBITA is calculated by adding amortisation and impairment for fair value adjustments on acquisitions to operating profit. Adjusted EBITA is calculated by adding items affecting comparability to EBITA, such as direct costs of acquisitions. Organic revenue growth is calculated based on comparable revenue, reflecting changes in the corporate structure. The management uses these key figures for the monitoring and analysis of business development, profitability, and our financial position.

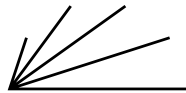
Organic revenue growth, % EUR 1,000	H2/2025	H2/2024 (restated)	2025	2024 (restated)
Revenue	50,532	52,713	108,076	111,899
Comparable pro forma revenue in the comparison period	53,672	57,414	114,113	122,561
Organic revenue growth, %	-5.8%	-8.2%	-5.3%	-8.8%

EBITA, Adjusted EBITA and EBITDA EUR 1,000	H2/2025	H2/2024 (restated)	2025	2024 (restated)
EBIT ¹	-859	1,284	111	3,393
Amortisation and impairment for fair value adjustments on acquisitions	657	576	1,322	1,160
EBITA ¹	-202	1,860	1,433	4,554
Transaction costs / income (+/-) from business combinations	-	-	60	77
Restructuring costs	1,747	42	2,613	580
Other items affecting comparability	-	-	-	-
Adjusted EBITA ¹	1,545	1,902	4,107	5,211

EBIT ¹	-859	1,284	111	3,393
Depreciation, amortisation and impairment	2,372	2,264	4,701	4,617
EBITDA ¹	1,512	3,548	4,812	8,010

Gearing, % EUR 1,000	2025	2024 (restated)
Financial liabilities measured at amortized cost	10,243	9,597
Contingent considerations measured at fair value through profit or loss	6,120	9,686
Liquid funds	-12,859	-20,331
Net debt	3,505	-1,049
Equity ¹	40,447	41,220
Gearing, %	8.7%	-2.5%

¹ The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.

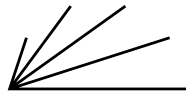


Consolidated income statement and consolidated statement of comprehensive income

EUR 1,000		H2/2025	H2/2024 (restated)	2025	2024 (restated)
REVENUE		50,532	52,713	108,076	111,899
Other operating income		283	202	450	298
Materials and services		-10,769	-11,213	-22,832	-23,344
Employee benefit expenses		-31,626	-32,011	-67,621	-68,600
Depreciation and amortization		-2,372	-2,264	-4,701	-4,617
Other operating expenses ¹		-6,907	-6,143	-13,260	-12,244
OPERATING PROFIT ¹		-859	1,284	111	3,393
Financial income		1,041	226	1592	1,291
Financial expenses		-681	-646	-1632	-1,367
PROFIT BEFORE TAXES ¹		-500	864	71	3,317
Income taxes ¹		698	622	865	-27
PROFIT FOR THE PERIOD ¹		198	1,486	936	3,290
Attributable to:					
Shareholders of the parent company ¹	100%	198	1,486	936	3,290
Non-controlling interest	0%		-		-
Earnings per share based on the profit attributable to shareholders of the parent company:					
Basic earnings per share (EUR), profit for the period ¹		0.02	0.18	0.12	0.41
Diluted earnings per share (EUR), profit for the period ¹		0.02	0.18	0.12	0.41

EUR 1,000		H2/2025	H2/2024 (restated)	2025	2024 (restated)
PROFIT FOR THE PERIOD ¹		198	1,486	936	3,290
Other comprehensive income					
Items that may later be recognised through profit or loss					
Translation differences		542	-442	903	-712
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ¹		740	1,044	1,839	2,578
Total comprehensive income for the period attributable to:					
Shareholders of the parent company ¹	100%	740	1,044	1,839	2,578
Non-controlling interest	0%	-	-	-	-

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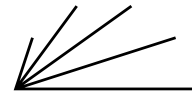


Consolidated statement of financial position

EUR 1,000	31 Dec 2025	31 Dec 2024 (restated)
ASSETS		
Non-current assets		
Goodwill	33,776	31,868
Intangible assets	7,308	7,673
Tangible assets	560	850
Right-of-use assets	2,400	3,260
Other investments	1	1
Deferred tax assets ¹	1,384	315
Receivables	145	163
Total non-current assets ¹	45,574	44,130
Current assets		
Trade receivables	13,553	14,895
Other receivables ¹	3,981	3,969
Current tax assets ¹	522	908
Liquid funds	12,859	20,331
Total current assets ¹	30,915	40,103
TOTAL ASSETS ¹	76,489	84,232

EUR 1,000	31 Dec 2025	31 Dec 2024 (restated)
SHAREHOLDERS' EQUITY AND LIABILITIES		
Shareholders' equity		
Share capital	100	100
Reserve for invested unrestricted equity	26,765	26,765
Treasury shares	-217	-461
Translation differences	-332	-1,236
Retained earnings ¹	14,131	16,052
Total shareholders' equity ¹	40,447	41,220
Non-current liabilities		
Financial liabilities	5,560	3,717
Lease liabilities	846	1,480
Other non-current interest-bearing liabilities	1,026	5,600
Deferred tax liabilities	989	957
Total non-current liabilities	8,421	11,754
Current liabilities		
Financial liabilities	7,186	6,600
Lease liabilities	1,746	1,886
Trade and other payables	18,524	22,701
Current tax liabilities	154	49
Provisions	9	23
Total current liabilities	27,620	31,259
Total liabilities	36,041	43,012
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES ¹	76,489	84,232

1 The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.

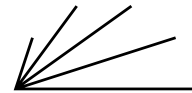


Consolidated cash flow statement

EUR 1,000	H2/2025	H2/2024 (restated)	2025	2024 (restated)
Cash flow from operating activities				
Profit for the period ¹	198	1,486	936	3,290
Adjustments:				
Depreciation and amortisation	2,372	2,264	4,701	4,617
Share-based incentive scheme	-109	189	-6	189
Other adjustments	-1	16	-23	-1
Interest expenses and other financial expenses	681	646	1,632	1,367
Interest income	-1,577	-227	-1,592	-1,291
Taxes ¹	-698	-622	-865	27
Changes in working capital:				
Change in trade and other receivables ¹	1,276	2,575	1,801	4,397
Change in trade and other payables	-2,400	-471	-4,287	-1,272
Interest paid	-494	-171	-962	-435
Interest received	65	160	79	429
Taxes paid	719	55	94	-567
Net cash flow from operating activities	32	5,900	1,508	10,751
Cash flow from investing activities				
Acquisitions of businesses and subsidiaries, net of cash acquired	193	-	-5,053	-9,462
Proceeds from the sale of tangible and intangible assets	2	8	11	18
Investments in tangible assets	-30	-119	-113	-324
Investments in intangible assets	-177	-528	-177	-998
Investments in and return of capital from an associated company	-	-	-	-
Net cash flow from investing activities	-12	-639	-5,333	-10,766

EUR 1,000	H2/2025	H2/2024 (restated)	2025	2024 (restated)
Cash flows from financing activities				
Lainojen nostot	-	-	4,237	-
Loan repayments	-1,563	-1,259	-2,821	-2,518
Repayments of lease liabilities	-1,213	-1,309	-2,499	-2,703
Share subscriptions with share options	-	-	-	17
Acquisition of treasury shares	-78	-	-206	-
Dividends paid	-	-	-1,460	-2,109
Distribution of dividends to non-controlling interests	-	10	-671	-874
Transactions with non-controlling interests	-220	161	-261	-450
Net cash flow from financing activities	-3,073	-2,398	-3,681	-8,638
Change in liquid funds				
Liquid funds at the beginning of the period	15,884	17,497	20,331	29,022
Effect of changes in currency exchange rates	28	-29	33	-38
Liquid funds at the end of the period	12,859	20,331	12,859	20,331

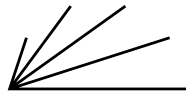
1 The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.



Consolidated statement of changes in shareholders' equity

EUR 1,000	Equity attributable to shareholders of the parent company					
	Share capital	Reserve for invested unrestricted equity	Tresury shares	Translation differences	Retained earnings	Total shareholders' equity
Shareholders' equity on 1 January 2025 ¹	100	26,765	-461	-1,236	16,052	41,220
Comprehensive income						
Profit for the period					936	936
Other comprehensive income (net of tax)						
Translation differences				903		903
Total comprehensive income for the period	-	-	-	903	936	1,839
Transactions with owners						
Distribution of dividends					-1,460	-1,460
Share-based incentive scheme			450		-456	-6
Share subscriptions with share options						
Acquisition of treasury shares			-206			-206
Distribution of dividends to non-controlling interests					-680	-680
Transactions with non-controlling interests					-261	-261
Total transactions with owners			244		-2,857	-2,613
Shareholders' equity on 31 December 2025	100	26,765	-217	-332	14,131	40,447
Shareholders' equity on 1 January 2024	100	26,748	-461	-524	16,006	41,870
Comprehensive income						
Profit for the period ¹					3,290	3,290
Other comprehensive income (net of tax)						
Translation differences				-712		-712
Total comprehensive income for the period	-	-	-	-712	3,290	2,578
Transactions with owners						
Distribution of dividends					-2,109	-2,109
Share-based incentive scheme					189	189
Share subscriptions with share options		17				17
Distribution of dividends to non-controlling interests					-874	-874
Transactions with non-controlling interests					-450	-450
Total transactions with owners	-	17	-	-	-3,244	-3,228
Shareholders' equity on 31 December 2024 ¹	100	26,765	-461	-1,236	16,052	41,220

1 The comparative figures for 2024 have been adjusted from those published in the 2024 financial statements; see details in the notes.



Notes to the full-year report

ACCOUNTING PRINCIPLES

The full-year report is prepared in accordance with IAS 34 (Interim Financial Reporting), applying the same accounting principles as in the financial statements. The figures presented have been rounded off from the exact figures. The full-year report is unaudited.

The Group has one operating segment and therefore one reportable segment, which provides its clients with information system development services. The single-segment presentation is based on Siili’s current business model, product portfolio and corporate governance structure, as well as the nature of its operations. For this reason, the figures for the reported segment are equal to those for the Group.

CORRECTION OF PRIOR PERIOD ERROR

During the last quarter of the 2025 financial year, Siili identified a material error related to a single cost accrual. The error affected other operating expenses in the income statement and other receivables in the balance sheet during the financial years 2023–2025. The error has been corrected retrospectively through equity to the extent that it relates to the financial years 2023–2024. The monetary impact of the error for each financial year has been reliably determined. In this report, the comparative figures for 2024 have been adjusted in accordance with the correction, and the adjusted line items in the tables have been marked with a footnote.

Impact of the correction on the financial line items of the comparative period

	Impact of the correction		
	Previously reported value	Adjustment	Restated value
Consolidated income statement, Jan–Dec 2024			
Other operating expenses	-12,045	-198	-12,244
Income taxes	-67	40	-27
Profit for the period	3,449	-159	3,290
Consolidated statement of financial position, 31 Dec 2024			
Other receivables	4,433	-465	3,969
Deferred tax assets	229	87	315
Current tax assets	902	6	908
Retained earnings	16,424	-372	16,052
Consolidated statement of changes in shareholders' equity, Jan–Dec 2024			
Retained earnings 1 Jan 2024	42,083	-213	41,870
Retained earnings 31 Dec 2024	41,592	-372	41,220
Earnings per share (EPS), Jan–Dec 2024			
Basic earnings per share	0.43	-0.02	0.41
Diluted earnings per share	0.43	-0.02	0.41

Impact of the correction on the reporting period

The portion of the error relating to the previously reported periods of the 2025 financial year (1 January–30 September 2025) has a profit impact of EUR –103 thousand (other operating expenses EUR –129 thousand and income taxes EUR 26 thousand), and to that extent the correction has been included in the result for the final quarter.

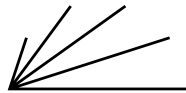
BREAKDOWN OF REVENUE

Geographical breakdown of revenue

EUR 1,000	H2/2025	H2/2024	2025	2024
Sales in Finland	35,537	36,817	78,036	79,420
Sales to abroad	14,994	15,896	30,039	32,479
Total	50,532	52,713	108,076	111,899

Breakdown by revenue category

EUR 1,000	H2/2025	H2/2024	2025	2024
Sales of work	42,367	45,212	91,859	96,396
Project deliveries	3,204	4,339	6,182	8,816
Licence sales	1,456	573	3,254	1,573
Maintenance and other services	3,503	2,588	6,780	5,114
Total	50,532	52,713	108,076	111,899



CHANGES IN GOODWILL AND INTANGIBLE AND TANGIBLE ASSETS

EUR 1,000	Goodwill	Intangible assets	Tangible assets	Right-of-use assets
Cost 1 Jan 2025	31,868	18,581	5,925	8,418
Translation differences	567	380	102	-23
Additions through business combinations	1,341	930	8	-
Additions	-	177	252	1,881
Disposals	-	-	-16	-2,682
Cost 31 Dec 2025	33,776	20,067	6,272	7,595
Acc. depreciation/amortisation and impairment 1 Jan 2025	-	-10,907	-5,075	-5,159
Translation differences	-	-154	-89	12
Depreciation/amortisation and impairment for the period	-	-1,698	-563	-2,440
Acc. depreciation/amortisation on disposals	-	-	15	2,392
Acc. depreciation/amortisation and impairment 31 Dec 2025	-	-12,759	-5,711	-5,195
Book value 1 Jan 2025	31,868	7,673	850	3,260
Book value 31 Dec 2025	33,776	7,308	560	2,400

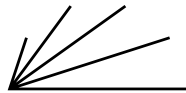
EUR 1,000	Goodwill	Intangible assets	Tangible assets	Right-of-use assets
Cost 1 Jan 2024	32,490	18,066	5,960	11,120
Translation differences	-622	-407	-76	27
Additions	-	922	324	2,145
Disposals	-	-	-284	-4,874
Cost 31 Dec 2024	31,868	18,581	5,925	8,418
Acc. depreciation/amortisation and impairment 1 Jan 2024	-	-9,662	-4,701,	-6,901,
Translation differences	-	133	64	-11
Depreciation/amortisation and impairment for the period	-	-1,378	-720	-2,519
Acc. depreciation/amortisation on disposals	-	-	283	4,271
Acc. depreciation/amortisation and impairment 31 Dec 2024	-	-10,907	-5,075	-5,159
Book value 1 Jan 2024	32,490	8,404	1,259	4,220
Book value 31 Dec 2024	31,868	7,673	850	3,260

NON-CURRENT FINANCIAL LIABILITIES AND OTHER INTEREST-BEARING LIABILITIES

EUR 1,000	31 Dec 2025	31 Dec 2024
Financial liabilities measured at amortized cost	6,406	5,197
Contingent consideration measured at fair value	1,026	5,600
Total	7,432	10,797

CURRENT FINANCIAL LIABILITIES AND OTHER INTEREST-BEARING LIABILITIES

EUR 1,000	31 Dec 2025	31 Dec 2024
Financial liabilities measured at amortized cost	3,838	4,399
Contingent consideration measured at fair value	5,094	4,086
Total	8,932	8,485



CONTINGENT CONSIDERATION LIABILITIES

In the financial year 2025, Siili acquired first the majority stake of 51% and later an additional stake of 4% in Integrations Group Oy. Siili also acquired an additional stake in Supercharge Zrt. (formerly Supercharge Kft.). The considerations paid to minority interests for these additional stakes totalled EUR 4,321 thousand. Financial expenses and income due to fair value adjustments and discounting impacts of contingent consideration liabilities under the acquisition agreements recognised in the period totalled EUR 829 (-171) thousand. At the end of the financial year, the Group had contingent consideration liabilities totalling EUR 6,120 (9,686) thousand, of which EUR 5,094 (4,086) thousand were short-term liabilities.

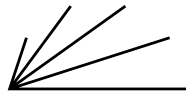
Changes in contingent considerations

EUR 1,000	Supercharge Zrt.	Vala Group Oy	Integrations Group Oy	Total
1 Jan 2025	8,566	1,121	-	9,686
Contingent consideration according to the agreement	-	-	1,183	1,183
Fair value change on the agreement & effect of the unwinding of discounting ¹	-1,510	50	631	-829
Paid contingent consideration for the acquisition	-	-	-	-
Payment to minority interest for additional stake	-4,231	-	-90	-4,321
Exchange rate fluctuation impact on the contingent liability	401	-	-	401
31 Dec 2025	3,226	1,171	1,723	6,120
Of which at the end of the financial year:				
Non-current	-	-	1,026	1,026
Current	3,226	1,171	697	5,094

1 The change in the fair value of the agreement and the effect of the unwinding of the discount have been combined and presented on the same line as the net impact on the result.

EUR 1,000	Supercharge Zrt.	Vala Group Oy	Talentree Oy	Total
1 Jan 2024	12,495	7,122	40	19,657
Contingent consideration according to the agreement	-	-	-	-
Fair value change on the agreement & effect of the unwinding of discounting ¹	918	-747	-	171
Paid contingent consideration for the acquisition	-	-	-40	-40
Payment to minority interest for additional stake	-4,167	-5,255	-	-9,422
Exchange rate fluctuation impact on the contingent liability	-681	-	-	-681
31 Dec 2024	8,566	1,121	0	9,686
Of which at the end of the financial year:				
Non-current	4,480	1,121	-	5,600
Current	4,086	-	-	4,086

1 The change in the fair value of the agreement and the effect of the unwinding of the discount have been combined and presented on the same line as the net impact on the result.



EUR 1,000	31 Dec 2025		31 Dec 2024		Fair value hierarchy
	Book value	Fair value	Book value	Fair value	
Financial assets					
Recognized at amortized cost					
Non-current					
Receivables	145	145	163	163	2
Current					
Trade receivables	13,553	13,553	14,895	14,895	2
Other receivables	569	569	468	468	2
Liquid funds	12,859	12,859	20,331	20,331	2
Recognized at fair value through profit or loss					
Current					
Interest rate swap	-	-	22	22	2
Total financial assets	27,126	27,126	35,879	35,879	
Financial liabilities					
Measured at amortized cost					
Non-current					
Bank loans ¹	5,560	5,560	3,717	3,717	2
Other interest-bearing liabilities ¹	846	846	1,480	1,480	2
Current					
Bank loans ¹	2,092	2,092	2,514	2,514	2
Other interest-bearing liabilities ¹	1,746	1,746	1,886	1,886	2
Trade and other payables	8,990	8,990	11,356	11,356	2
Financial liabilities at fair value through profit or loss					
Non-current					
Contingent consideration ¹	1,026	1,026	5,600	5,600	3
Current					
Contingent consideraion ¹	5,094	5,094	4,086	4,086	3
Total financial liabilities	25,354	25,354	30,639	30,639	

1 Included in the statement of financial position item Financial liabilities.

FAIR VALUE HIERARCHY LEVELS

During the review period, no instruments were transferred from one fair value hierarchy level to another.

Level 1

The fair values of the hierarchy level 1 are based on the quoted (unadjusted) prices of identical assets or liabilities in active markets.

Level 2

The fair values of the level 2 instruments are based, to a significant extent, on inputs other than quoted prices but still on information that is observable for the asset or liability in question, either directly or indirectly.

Level 3

The fair values of the level 3 instruments are based on inputs about the asset or liability that are not based on observable market information but instead, to a significant extent, on estimates by the management and their utilization in generally accepted valuation models.

RELATED PARTY TRANSACTIONS

There were no significant changes from prior periods involving relationships or transactions with related parties during the review period. The salaries and fees paid to the company’s Board of Directors and Management Team are published annually in connection with the financial statements.

Helsinki, 11 February 2026

Board of Directors, Siili Solutions Plc

FURTHER INFORMATION:

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SIILI SOLUTIONS IN BRIEF:

Siili Solutions Plc is a forerunner in AI-powered digital development. Siili is the go-to partner for clients seeking growth, efficiency and competitive advantage through digital transformation. Our main markets are Finland, the Netherlands, the United Kingdom, and Germany. Siili Solutions Plc’s shares are listed on the Nasdaq Helsinki Stock Exchange. / www.siili.com

