

Amber HoldCo. Limited and Subsidiaries

Unaudited Statements PROFORMA (*) - Interim Condensed Consolidated Statement on Financial Position as at 30 June 2024 (Millions of Euro)

ASSETS		30.06.24	EQUITY AND LIABILITIES		30.06.24
Goodwill		1,581	Share capital		7
Other intangible assets		324	Share premium		670
Right of use assets		178	Uncall share capital		(0)
Property, plant and equipment		264	Retained earnings and other reserves		(0)
Investments accounted for using the equity method		3	Profit / (Loss) for the year attributable to the Parent		(144)
Non-current financial assets		24	EQUITY ATTRIBUTABLE TO THE SHAREHOLDERS		533
Deferred tax assets		57	OF THE PARENT		
Total non-current assets		2,431	NON-CONTROLLING INTERESTS		207
			Total Equity		739
Inventories		13	Long-term provisions		36
Trade and other receivables		511	Obligations and bank borrowings		749
Trade receivables from related companies		-	Borrowings from related parties		-
Other receivables		43	Obligations under leases		132
Trade and other receivables-		555	Other financial liabilities		23
Corporate income tax assets		15	Deferred tax liabilities		91
Other current assets		28	Other non-current liabilities		82
Other current financial assets		122	Total non-current liabilities		1,112
Cash and cash equivalents		158	Short-term provisions		8
Total current assets		891	Obligations and bank borrowings		589
TOTAL ASSETS		3,321	Borrowings from related parties		124
			Obligations under leases		59
			Trade and other payables		656
			Corporate income tax liabilities		17
			Other current liabilities		17
			Total current liabilities		1,469
			TOTAL EQUITY AND LIABILITIES		3,321

(*) Includes 6 months from the Applus Group results

Unaudited Statements Based on available information

Amber HoldCo. Limited and Subsidiaries

Unaudited Statements PROFORMA^(*) - Interim Condensed Consolidated Statement of Profit or Loss for the First Half of 2024 (Millions of Euro)

Revenue	1,094
Procurements	(118)
Staff costs	(589)
Other operating expenses	(204)
Operating Profit Before Depreciation, Amortization and Others	184
Depreciation and amortization charge	(92)
Impairment and gains and losses on disposals of non-current assets	(8)
Other results	(4)
Other results - Take Over Bid	(173)
OPERATING PROFIT	(92)
Financial Result	(25)
Share of profit of companies accounted for using the equity method	(0)
Profit / (Loss) before tax	(117)
Corporate income tax	(18)
NET CONSOLIDATED PROFIT / (LOSS)	(134)
Profit / (Loss) attributable to non-controlling interests	10
NET PROFIT / (LOSS) ATTRIBUTABLE TO THE PARENT	(144)

(*) Includes 6 months from the Applus Group results

Unaudited Statements Based on available information