

Alternative Performance Measures - related to Profit and Loss	Q2 2024	Q1 2024	Q4 2023	Q3 2023	Q2 2023	FY 2023
For more details and motivations of the alternative key performance measures please see; www.beijerref.com/alternative-performance-measures/						
Profit measures						
Net sales, sek m	9 681	7 680	7 627	8 491	8 654	32 150
Operating profit, sek m	1 097	684	611	911	970	3 159
Depreciation and amortisation, sek m	51	49	50	48	46	179
EBITA, sek m	1 148	733	661	959	1 016	3 338
Depreciation and amortisation, sek m	195	184	180	179	172	692
EBITDA, sek m	1 343	917	841	1 138	1 188	4 030
EBITDA, Rolling 12 months, sek m	4 240	4 084	4 030	3 648	3 257	4 030
Items affecting comparability, sek m	0	0	-60	0	0	-60
Operating profit excluding items affecting comparability (EBIT), sek m	1 097	684	671	911	970	3 219
EBITA excluding items affecting comparability, sek m	1 148	733	721	959	1 016	3 398
EBITDA excluding items affecting comparability, sek m	1 343	917	901	1 138	1 188	4 090
EBITDA excluding items affecting comparability, Rolling 12 months, sek m	4 300	4 144	4 090	3 894	3 503	4 090
EBITDA excluding leasing (IFRS 16) and items affecting comparability, Rolling 12 months, sek m	3 679	3 541	3 511	3 353	3 007	3 511
Operating margin, %	11,3	8,9	8,0	10,7	11,2	9,8
EBITA-margin, %	11,9	9,5	8,7	11,3	11,7	10,4
Operating margin excluding items affecting comparability, %	11,3	8,9	8,8	10,7	11,2	10,0
EBITA-margin excluding items affecting comparability, %	11,9	9,5	9,5	11,3	11,7	10,6
Net financial income/expense, items affecting comparability, sek m	0	0	0	0	0	-138

Alternative Performance Measures - related to Profit and Loss	Q2 2024	Q1 2024	Q4 2023	Q3 2023	Q2 2023	FY 2023
Profit per share						
Net profit in relation to average number of shares before and after dilution.						
Net profit attributable the parent company's shareholders, sek m	720	399	759	560	705	2 375
Net profit, excluding items affecting comparability, attributable the parent company's shareholders, sek m	720	399	385	560	705	2 110
Average number of outstanding shares after dilution, thousand	506 858	506 811	506 811	507 075	507 127	486 922
Average number of outstanding shares after dilution, thousand, as of Q2 2024	506 858	506 858	506 858	506 858	506 858	506 858
Total number of shares after dilution, thousand	509 086	509 086	509 086	509 086	509 086	509 086
Profit per share before dilution, sek	1,42	0,79	1,50	1,10	1,39	4,88
Profit per share after dilution, sek	1,42	0,79	1,50	1,10	1,39	4,88
Profit per share before dilution excluding items affecting comparability, sek	1,42	0,79	0,76	1,10	1,39	4,33
Profit per share after dilution excluding items affecting comparability, sek	1,42	0,79	0,76	1,10	1,39	4,33
Profit per share before dilution excluding items affecting comparability and adjusted to reflect the same average number of outstanding shares as the second quarter 2024, sek	1,42	0,79	0,76	1,10	1,39	4,16
Profit per share after dilution excluding items affecting comparability and adjusted to reflect the same average number of outstanding shares as the second quarter 2024, sek	1,42	0,79	0,76	1,10	1,39	4,16

Alternative Performance Measures - related to Balance Sheet	Q2 2024	Q1 2024	Q4 2023	Q3 2023	Q2 2023	FY 2023
Equity ratio						
Total equity at the end of the period in relation to balance sheet total.						
Equity, sek m	22 731	22 809	21 443	22 115	21 818	21 443
Balance sheet total, sek m	44 261	41 673	39 170	41 475	42 113	39 170
Equity ratio, %	51,4	54,7	54,7	53,3	51,8	54,7
Return on equity						
Net profit as a percentage of average equity.						
Net profit, sek m	728	408	768	567	710	2 400
Net profit for last 12 months, sek m	2 471	2 453	2 400	1 784	1 646	2 400
Average equity (R12), sek m	22 274	22 046	21 513	17 831	13 921	21 513
Return on equity (R12), %	11,1	11,1	11,2	10,0	11,8	11,2
Capital employed						
Capital employed consists of balance sheet total with deduction for non-interest-bearing liabilities and deferred tax liability. Non-interest-bearing liabilities includes pension provisions.						
Balance sheet total, sek m	44 261	41 673	39 170	41 475	42 113	39 170
Non-interest bearing liabilities:						
Current liabilities	-10 787	-10 136	-7 973	-8 292	-11 059	-7 973
- Part of current liabilities added back	4 205	4 359	3 256	2 969	4 665	3 256
Other long term provisions	-139	-134	-130	-120	-125	-130
Deferred tax liabilities	-609	-442	-439	-901	-964	-439
Total non-interest bearing liabilities, sek m	-7 330	-6 353	-5 286	-6 344	-7 483	-5 286
Capital employed, sek m	36 931	35 320	33 884	35 130	34 630	33 884
Return on operating capital, %						
EBITA, for last 12 months, including respectively excluding items affecting comparability as a percentage of average capital employed in operations.						
Operating capital is capital employed minus liquid funds, financial assets and other interest-bearing assets.						
EBITA, sek m.	1 148	733	661	959	1 016	3 338
EBITA for last 12 months, sek m.	3 502	3 369	3 338	3 002	2 665	3 338
EBITA excluding items affecting comparability, sek m.	1 148	733	721	959	1 016	3 398
EBITA for last 12 months excluding items affecting comparability, sek m.	3 562	3 429	3 398	3 247	2 910	3 398
Capital employed, sek m	36 931	35 320	33 884	35 130	34 630	33 884
Liquid funds, sek m	1 891	1 985	1 957	1 950	2 053	1 957
Financial assets at fair value, sek m	29	29	29	30	29	29
Operating capital, sek m	35 012	33 306	31 898	33 150	32 548	31 898
Whereof intangible assets	18 730	18 256	17 316	17 948	17 383	17 316
Operating capital excluding intangible assets, sek m	16 281	15 051	14 582	15 202	15 165	14 582
Average operating capital (R12), sek m	33 341	32 725	31 879	27 729	22 813	31 879
Average operating capital excluding items affecting comparability (R12), sek m	15 279	15 000	14 576	13 409	11 923	14 576
Return on operating capital, %	10,5	10,3	10,5	10,8	11,7	10,5
Return on operating capital, excluding items affecting comparability, (R12), %	10,7	10,5	10,7	11,7	12,8	10,7
Return on operating capital, excluding intangible assets and items affecting comparability, (R12), %	23,3	22,9	23,3	24,2	24,4	23,3

Alternative Performance Measures - related to Cash Flow	Q2 2024	Q1 2024	Q4 2023	Q3 2023	Q2 2023	FY 2023
Operating cash flow						
Cash flow from operating activities adjusted with interest paid, income tax paid and charged with investments in fixed assets. The performance measure excludes cash flow from items affecting comparability.						
Operating profit excl. items affecting comparability (EBIT)	1 097	684	671	912	970	3 219
Depreciation/write-downs on tangible assets	195	184	180	179	172	693
Amortisations/write-downs on intangible assets	51	49	50	47	46	179
EBITDA excluding items affecting comparability	1 343	917	901	1 138	1 188	4 091
Changes in working capital	-728	-115	1 159	167	-1 198	-765
Investments in tangible fixed assets	-134	-101	-119	-90	-73	-346
Payments related to amortisation of lease liabilities	-134	-128	-130	-125	-121	-490
Non-cash generated items	6	9	-1	-6	8	0
Operating cash flow	354	582	1 810	1 084	-196	2 490