

## Adjusted consolidated statement of income first half of 2025 (restated)

| in thousand CHF                                                                | As reported      | Adjustments<br>IAS 19 | Adjustments<br>IFRS 16 | Adjusted         |
|--------------------------------------------------------------------------------|------------------|-----------------------|------------------------|------------------|
| <b>Net sales</b>                                                               | <b>1'995'365</b> | <b>0</b>              | <b>0</b>               | <b>1'995'365</b> |
| Products & Care <sup>1)</sup>                                                  | 867'330          | 0                     | 0                      | 867'330          |
| Logistics & IT <sup>1)3)</sup>                                                 | 1'617'621        | 0                     | 0                      | 1'617'621        |
| Other income                                                                   | 8'515            | 0                     | 0                      | 8'515            |
| <b>Operating income</b>                                                        | <b>2'003'880</b> | <b>0</b>              | <b>0</b>               | <b>2'003'880</b> |
| Cost of goods                                                                  | -1'444'527       | 0                     | 0                      | -1'444'527       |
| Personnel costs                                                                | -304'740         | 2'578                 | 0                      | -302'162         |
| Other operating costs                                                          | -93'661          | 0                     | -28'127                | -121'789         |
| Share of profit from associates and joint ventures                             | 2'949            | 12                    | -55                    | 2'906            |
| <b>Earnings before interest, taxes, depreciation and amortisation (EBITDA)</b> | <b>163'901</b>   | <b>2'590</b>          | <b>-28'182</b>         | <b>138'309</b>   |
| Products & Care <sup>1)3)</sup>                                                | 118'149          | 0                     | -27'122                | 91'027           |
| Logistics & IT <sup>1)3)</sup>                                                 | 38'219           | 0                     | -1'055                 | 37'164           |
| Group Services <sup>1)3)</sup>                                                 | 10'482           | 0                     | -5                     | 10'477           |
| Depreciation, amortisation and impairment                                      | -55'126          | 0                     | 26'731                 | -28'395          |
| <b>Earnings before interest and taxes (EBIT)</b>                               | <b>108'774</b>   | <b>2'590</b>          | <b>-1'451</b>          | <b>109'914</b>   |
| Return on sales (ROS) <sup>2)</sup>                                            | 5.5%             | 0.1%                  | -0.1%                  | 5.5%             |
| Products & Care <sup>1)3)</sup>                                                | 82'367           | 0                     | -1'416                 | 80'951           |
| Return on sales (ROS) <sup>2)3)</sup>                                          | 9.5%             | 0.0%                  | -0.2%                  | 9.3%             |
| Logistics & IT <sup>1)3)</sup>                                                 | 30'206           | 0                     | -36                    | 30'170           |
| Return on sales (ROS) <sup>2)3)</sup>                                          | 1.9%             | 0.0%                  | 0.0%                   | 1.9%             |
| Group Services <sup>1)3)</sup>                                                 | -913             | 0                     | 1                      | -911             |
| Net financial result                                                           | -2'272           | -59                   | 1'452                  | -880             |
| <b>Earnings before taxes (EBT)</b>                                             | <b>106'502</b>   | <b>2'531</b>          | <b>1</b>               | <b>109'034</b>   |
| Income taxes                                                                   | -17'858          | -453                  | -9                     | -18'321          |
| <b>Profit from continuing operations</b>                                       | <b>88'644</b>    | <b>2'078</b>          | <b>-8</b>              | <b>90'713</b>    |
| Profit from discontinued operations                                            | -9               | 0                     | 0                      | -9               |
| <b>Net Profit</b>                                                              | <b>88'635</b>    | <b>2'078</b>          | <b>-8</b>              | <b>90'704</b>    |
| Attributable to:                                                               |                  |                       |                        |                  |
| - Shareholders of Galenica Ltd.                                                | 88'272           | 2'078                 | -9                     | 90'340           |
| - Non-controlling interests                                                    | 363              | 0                     | 1                      | 364              |

<sup>1)</sup> Reported for each operating segment not taking into account eliminations

<sup>2)</sup> Calculated as EBIT divided by net sales

<sup>3)</sup> Figures restated following the updated segment structure of Galenica, refer to note 3 of the Consolidated financial statements 2025 of the Galenica Group