

ERRATA CORRIGE – CONSOLIDATED FINANCIAL STATEMENTS

Rome, 8th April 2024 – The Board of Directors of La SIA S.p.A. (“**La SIA**” or the “**Company**”) meeting today, re-approved the results of the consolidated financial statements for the year 2023. As a partial amendment to the press release issued on 26 March 2024 regarding the Board of Directors' approval of the financial results, it should be noted, with reference to the main consolidated results that:

- **Value of Production** is equal to **€16.3 million** (instead of €16.4 million previously indicated);
- **EBITDA adjusted¹** is equal to **€3.5 million** (instead of €3.6 million previously indicated);
- **Net Income** is equal to **€2 million** (instead of €2.1 million previously indicated).

It should be noted that the change affects the consolidation method of only the income statement values relating to the company Seven Consulting Sh.pk., the only company of the La SIA group, whose acquisition was finalised on 4 July 2023.

Attached at the end of this document are the tables with the newly approved results.

This press release is available on the Company's website <https://investors.lasia.it/>, "Investor Relations/Press Releases" section.

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PRESS RELEASE

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The Company

La SIA S.p.A. is a company active in the engineering and design sector, specializing in the design of critical infrastructures in the fields of telecommunications, civil construction, mobility infrastructure and energy plants, through the use of cutting-edge technologies and specific know-how. La SIA is among the top 100 Engineering Companies in Italy, and among the first movers in the introduction of BIM (Building Information Modeling) methodology, also employed for the purposes of safety, predictive maintenance and the protection of the country's artistic and historical heritage. The Company, established in 2004, operates through two service lines: the "Engineering" line, dedicated to the activities of structural mechanical, electrical, and design engineering in the architectural field, and the "Advisory" line, engaged in consulting specializing in project management services, construction and safety management, and training.

1 ADJUSTED: the key economic KPIs have been corrected for the extraordinary components that characterised the year 2023: listing costs and external professionals on extraordinary job orders

CONSOLIDATED FINANCIAL STATEMENT AT 31/12/2023 (International Accounting Standards IAS/IFRS)

www.lasia.it

PRESS RELEASE

	31.12.23
Ricavi delle vendite e delle prestazioni	14.764
Variaz. Riman. Lavori in corso	1.187
Incrementi di immobilizzazioni per lavori interni	235
Altri ricavi	112
Valore della produzione	16.299
Costi per materie prime	(83)
Costi per servizi	(9.894)
Costi per godimento beni di terzi	(231)
Costi per il personale	(2.969)
Oneri diversi di gestione	(70)
EBITDA	3.052
<i>EBITDA %</i>	<i>19%</i>
Costi di natura straordinaria	427
EBITDA adjusted	3.479
<i>EBITDA %</i>	<i>21%</i>
Amm.to Immobilizzazioni Immateriali	(133)
Amm.to Immobilizzazioni Materiali	(53)
Amm.to diritto d'uso	(415)
Accantonamenti	0
EBIT	2.451
<i>EBIT%</i>	<i>15%</i>
EBIT Adjusted	2.878
<i>EBIT%</i>	<i>18%</i>
interessi attivi (passivi)	(111)
EBT	2.340
<i>EBT %</i>	<i>14%</i>
Imposte correnti	(354)
Utile/(Perdita) d'esercizio	1.986
<i>Profit/(Loss) %</i>	<i>12%</i>

CONSOLIDATED BALANCE SHEET AT 31/12/2023 (International Accounting Standards IAS/IFRS)

PRESS RELEASE

Data in Euro/000

	31.12.23
Immobilizzazioni Immateriali	378
Immobilizzazioni Materiali	94
Diritto d'uso	679
Immobilizzazioni Finanziarie	95
Attivo Fisso Netto	1.246
Rimanenze	2.651
Crediti commerciali	5.170
Debiti commerciali	(2.301)
Capitale Circolante Commerciale CCN	5.521
CCN // Ricavi delle Vendite	37%
Altre attività	223
Altre passività	(1.415)
Crediti e debiti tributari	1.312
Ratei e risconti netti	147
Net Working Capital	5.787
TFR	(381)
Capitale investito Netto	6.652
Capitale Sociale	2.000
Riserva legale	20
Altre riserve	7.577
Utile d'esercizio	1.986
Patrimonio Netto	11.583
Debiti vs banche	1.713
Debiti finanziari	
Altri debiti finanziari	
Disponibilità liquide	(6.644)
Posizione Finanziaria Netta	(4.931)
Totale Passività	6.652

CONSOLIDATED NFP COMPOSITION AS AT 31.12.2023

PRESS RELEASE

Dati in Euro/000

Posizione Finanziaria Netta	31.12.2023
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Disponibilità liquide	6.644
Mezzi equivalenti a disponibilità liquide	-
Altre attività finanziarie correnti	-

LIQUIDITA'	6.644
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Debito finanziario corrente	
Parte corrente del debito finanziario non corrente	769

Indebitamento finanziario corrente	769
Indebitamento finanziario corrente netto	(5.875)

Debito finanziario non corrente	944
Strumenti di debito	-
Debiti commerciali e altri debiti non correnti	-

Indebitamento finanziario non corrente	944
TOTALE INDEBITAMENTO FINANZIARIO	(4.931)

di cui effetti derivanti dall'applicazione del principio IFRS 16	(716)
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TOTALE INDEBITAMENTO FINANZIARIO AL NETTO DELL'IFRS 16	(5.647)
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