

SELECTED CONSOLIDATED FINANCIAL DATA
OF THE GIEŁDA PAPIERÓW WARTOŚCIOWYCH W WARSZAWIE S.A. GROUP
Selected data in the statement of comprehensive income, consolidated, under IFRS

Table 1: Consolidated statement of comprehensive income, earnings per share, EBITDA

	Six months period ended 30 June (unaudited)			
	2024		2023	
	2024	2023	2024	2023
	PLN'000		EUR'000[1]	
Sales revenue	239,058	222,939	55,370	48,163
Operating expenses	(174,254)	(161,225)	(40,360)	(34,831)
Gains on reversed impairment of receivables/(Losses) on impairment of receivables	(290)	(657)	(67)	(142)
Other revenue	1,398	2,751	324	594
Other expenses	(7,820)	(1,654)	(1,811)	(357)
Operating profit	58,092	62,154	13,455	13,428
Financial income	11,623	16,327	2,692	3,527
Financial expenses	(3,987)	(3,863)	(923)	(835)
Share of profit/(loss) of entities measured by the equity method	15,755	13,451	3,649	2,906
Profit before tax	81,483	88,069	18,873	19,026
Income tax expense	(14,315)	(15,574)	(3,316)	(3,365)
Net profit for the period	67,168	72,495	15,557	15,662
Basic/Diluted earnings per share[2] (PLN, EUR)	1.59	1.71	0.37	0.37
EBITDA[3]	73,487	78,884	17,021	17,042

[1] At the incremental average exchange rate EUR/PLN for 6 months published by the National Bank of Poland (1 EUR = 4.3175 PLN in 2024 and 1 EUR = 4.6288 PLN in 2023).

[2] Based on net profit.

[3] EBITDA = operating profit + depreciation/amortisation.

Table 2: Consolidated statement of financial position

	As at			
	30 June 2024 (unaudited)		31 December 2023	
	30 June 2024 (unaudited)	31 December 2023	30 June 2024 (unaudited)	31 December 2023
	PLN'000		EUR'000[1]	
Non-current assets:	792,844	758,012	183,827	174,336
Property, plant and equipment	100,433	109,362	23,286	25,152
Right-to-use assets	30,749	25,425	7,129	5,848
Intangible assets	340,767	323,755	79,009	74,461
Investment in entities measured by the equity method	281,834	274,221	65,345	63,068
Other non-current assets	39,061	25,249	9,057	5,807
Current assets:	600,967	499,669	139,339	114,919
Trade receivables and other receivables	107,825	74,412	25,000	17,114
Financial assets measured at amortised cost	102,530	171,421	23,772	39,425
Cash and cash equivalents	387,718	246,781	89,895	56,757

Other current assets	2,894	7,055	671	1,623
TOTAL ASSETS	1,393,811	1,257,681	323,165	289,255
Equity	993,081	1,049,921	230,253	241,472
Non-current liabilities:	91,736	87,439	21,270	20,110
Lease liabilities	24,632	20,386	5,711	4,689
Other liabilities	67,104	67,053	15,559	15,422
Current liabilities:	308,994	120,321	71,642	27,673
Lease liabilities	6,719	5,265	1,558	1,211
Other liabilities	302,275	115,056	70,085	26,462
TOTAL EQUITY AND LIABILITIES	1,393,811	1,257,681	323,165	289,255

[1] At the average exchange rate EUR/PLN of the National Bank of Poland as at 29.12.2023 r. (1 EUR = 4.313 PLN) and as at 30.12.2022 (1 EUR = 4.348 PLN).

Table 3: Selected financial indicators

	As at/Six months period ended 30 June (unaudited)	
	2024	2023
EBITDA margin (EBITDA/Sales revenue)	30.7%	35.4%
Operating profit margin (Operating profit/Sales revenue)	24.3%	27.9%
Return on equity (ROE) (Net profit for last 12 months/Average equity at the beginning and at the end of the 12-month period)	15.6%	15.0%
Debt to equity (Lease liabilities and liabilities under bond issue/Equity)	3.2%	0.6%
Cost / income (GPW Group operating expenses / GPW Group sales revenue (for a 6-month period))	72.9%	72.3%