ALTERNATIVE PERFORMANCE MEASURES AND FINANCIAL DEFINITIONS

	Jul - Sep		Jan - Sep		Full year
SEKm	2025	2024	2025	2024	2024
Net sales	294.1	237.5	862.1	641.7	898.7
Cost of sales	-20.9	-16.9	-63.8	-47.5	-66.5
Gross profit	**273.2**	**220.6**	**798.4**	**594.2**	**832.3**
Gross margin, %	**92.9**	**92.9**	**92.6**	**92.6**	**92.6**
Directly attributable selling expenses	-148.8	-124.3	-442.6	-350.6	-486.2
Selling expenses, not directly attributable	-2.6	-6.7	-7.7	-18.1	-24.1
Selling expenses including commissions and fees	*-151.4*	*-131.0*	*-450.3*	*-368.7*	*-510.3*
Directly attributable research and development expenses	-1.1	-0.6	-3.3	-2.0	-2.5
Research and development expenses, not directly attributable	-19.5	-19.2	-64.6	-52.2	-73.5
Research and development expenses	*-20.6*	*-19.8*	*-67.9*	*-54.2*	*-76.0*
Contribution	**123.4**	**95.8**	**352.4**	**241.6**	**343.6**

Net sales growth

The difference in net sales between two periods in relation to the net sales for the earlier period. Shows the operations' sales performance.

Net sales growth in constant exchange rates (CER)

The difference in net sales between two periods in relation to net sales for the earlier period. The net sales for the current period is recalculated using the earlier period's exchange rates. Shows the operations' sales performance.

	Jul - Sep			Jan - Sep		
SEKm	2025	2024	*Net sales growth*	2025	2024	*Net sales growth*
US	246.3	192.0	28%	713.1	506.5	41%
EUROW	47.8	45.5	5%	149.0	135.2	10%
Net sales	**294.1**	**237.5**	24%	**862.1**	**641.7**	34%

	Jul - Sep			Jan - Sep		
SEKm	2025 CER	2024	*Net sales growth CER*	2025 CER	2024	*Net sales growth CER*
US	269.6	192.0	40%	753.9	506.5	49%
EUROW	48.9	45.5	7%	147.6	135.2	9%
Net sales, for which 2025 is in CER	**318.5**	**237.5**	34%	**901.5**	**641.7**	41%

BONESUPPORT uses Alternative Performance Measures (APM) to enhance understandability of the information in its financial reports, both for external analysis and comparison and internal performance assessment.

Alternative Performance Measures are key figures not defined in financial reports prepared according to IFRS. The following key figures are used:

Gross profit

Net sales less cost of sales. Shows the profit to cover other expenses and profit margin.

Gross margin

Net sales less cost of sales, divided by net sales. Shows the gross profit in relation to net sales and the margin to cover other expenses and profit margin.

Contribution

Gross margin minus directly attributable expenses for selling, research and development. A measure of result showing the performance of segments and their contribution to cover other Group costs.