

2026 CONSOLIDATED REVENUE AND EXPENSE BUDGET

PROFIT AND LOSS ACCOUNT	2026
Turnover:	552,000,000
Revenue from software services	392,000,000
Revenue from software products	120,000,000
Revenue from integrated systems	40,000,000
Total cost of sale:	394,000,000
Cost of sales of software services	308,000,000
Cost of sales of software products	55,000,000
Cost of sales of integrated systems	31,000,000
Gross result	158,000,000
Other net operating revenues (expenses)	-
Sales and marketing expenses	37,000,000
General and administrative expenses	77,000,000
Operating profit	44,000,000
EBITDA	82,000,000
EBITDA margin	15%
Profit before tax	45,000,000
Profit tax	10,000,000
Net profit	35,000,000
Net profit margin	6%

OUTLOOK ON THE GROUP'S PERFORMANCE

In 2026 and in the years ahead, AROBS aims to consolidate a growth trajectory built on expansion, innovation, and operational efficiency, with the objective of strengthening its position in the software services and software products market, both locally and internationally. In this context, the Group's priorities for 2026 focus on scaling operations, improving profitability, and capitalizing on opportunities generated by technological advancements and the increasing demand for digital solutions.

Integration of Group entities

AROBS will continue the integration process of its Group entities, with the objective of generating operational and commercial synergies, optimizing resource allocation, and increasing efficiency at a consolidated level. The integration process targets the alignment of processes, team consolidation, and the standardization of delivery models, in order to ensure a consistent client experience and to better leverage the expertise available across the Group. At the same time, the Group aims to accelerate the integration of recently acquired companies, so that their contribution to revenues and profitability is maximized within the shortest possible timeframe.

Streamlining Group operations

Operational efficiency remains a core pillar of AROBS' strategy. Through the optimization of internal processes and the use of advanced technologies, the Group aims to increase productivity and improve operating margins. At the same time, AROBS continues to foster an organizational culture focused on performance, collaboration, and knowledge sharing across teams within the Group. Additional focus is

placed on optimizing the cost structure and increasing resource utilization, in order to support an EBITDA margin aligned with the budgeted targets.

Leveraging technological opportunities – AI, data engineering, and cybersecurity

Amid the accelerated digitalization and the rapid growth in data volumes, AROBS will continue to invest in developing capabilities and solutions based on artificial intelligence, data engineering, and cybersecurity. These technologies are considered essential for enhancing efficiency and expanding the capabilities of the solutions delivered. The Group aims to integrate these technologies both into client projects and its own products, with the objective of delivering scalable solutions aligned with current performance and security requirements.

Organic expansion in the US and EU through client proximity

AROBS will continue its expansion strategy in the United States and the European Union, with a focus on strengthening relationships with existing clients and developing new commercial opportunities. This approach is based on a deep understanding of client needs and the continuous adaptation of the services and products portfolio. By increasing proximity to clients, including through the expansion of its commercial and operational presence, the Group aims to strengthen its position within clients' value chains and to engage in projects of higher complexity and value. International expansion will be supported both through organic growth and M&A opportunities, in line with the Group's overall strategy.

Public Sector Digitalization

Public sector digitalization represents a business line with significant growth potential for AROBS. Ongoing projects, including the one signed with the National House of Public Pensions, will continue to contribute to the Group's revenues, while the pipeline of projects at various tendering stages indicates additional development opportunities. The Group aims to strengthen its position in this segment by participating in large-scale projects and by developing solutions tailored to the specific requirements of public institutions.

In this context, AROBS intends to capitalize on opportunities generated by European funding programs and digitalization initiatives at both national and European levels. At the same time, expanding expertise in this area may contribute to diversifying revenue streams and reducing dependence on specific market segments.