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Oggetto : SIMONE GROUP APPROVES 2025 RESULTS: GROWTH IN REVENUES AND OPERATING MARGINS AND LAUNCH OF THE NEW BUSINESS MODEL BASED ON PROPRIETARY CONTENT AND TECHNOLOGY

Testo del comunicato

Vedi allegato



SIMONE GROUP APPROVES 2025 RESULTS: GROWTH IN REVENUES AND OPERATING MARGINS AND LAUNCH OF THE NEW BUSINESS MODEL BASED ON PROPRIETARY CONTENT AND TECHNOLOGY

Financial year characterised by significant investments in technological development and acquisitions supporting future growth, whose full contribution is expected starting from 2026:

- Revenues of €17.0m (+7% y/y), supported by the contribution from Advanced Legal Training and the expansion of the perimeter in Children's Publishing
- EBITDA of €2.5m (+22% y/y), with a strong improvement in operating profitability (14.9% compared with 13.0% in 2024) thanks to the optimisation of the sales channel mix and industrial efficiencies following investments
- Net Profit negative for €203 thousand (positive for €898 thousand in 2024), as a physiological effect of the significant increase in depreciation, amortisation and financial expenses
- Net Financial Position of €5.1m (cash positive for €0.3m in 2024), increasing as a result of acquisitions and investments

Net Profit of the Parent Company Simone S.p.A. equal to €532 thousand: proposed gross dividend of €0.01 per share

Naples, 8 May 2026

The Board of Directors of SIMONE (SMN:IM) approved today the draft financial statements and the consolidated financial statements as of 31 December 2025.

Luca Misso, CEO: *"2025 represents a year of strong strategic acceleration for the Simone Group, in which dimensional growth and the evolution of the business model progressed jointly.*

Revenue growth and the significant improvement in operating profitability confirm the solidity of the core business and the Group's ability to continue generating value even during a phase of expansion of the business perimeter.

The strengthening of operating performance was accompanied by a significant increase in investments and by the beginning of the consolidation of external growth transactions. The increase in depreciation, amortisation and financial expenses, which impacted net profit, is the direct consequence of this development cycle and is physiological in relation to the phase in which the Group currently stands.

The acquisitions completed during the year and the investments in technology and proprietary platforms, particularly Simone LexCore, do not yet fully express their economic contribution, which will progressively emerge starting from 2026, with the full deployment of industrial and commercial synergies.

2026 will therefore represent the first financial year in which the strategic initiatives launched in 2025 will fully enter into operation, with particular reference to the sale of digital legal databases, data provider activities for Legal AI platforms and, in particular, the supply of proprietary datasets for machine learning applications, advanced legal training and international expansion in children's publishing."



INTRODUCTION ON THE CONSOLIDATION PERIMETER AND INVESTMENTS IN TECHNOLOGICAL DEVELOPMENT

The 2025 financial year was characterised by intense investment activity and external growth transactions, in line with the Group's strategic guidelines. In particular, the acquisitions of SA.GRAF S.r.l., Dike Formazione S.r.l., Topipittori S.r.l. and Éditions MéMo S.a.r.l. were completed.

Please note that the acquisitions of Dike Formazione S.r.l. and Topipittori S.r.l. were completed in July 2025 and are therefore consolidated only from the second half of the year, while Éditions MéMo S.a.r.l., acquired at the end of October, had a non-significant contribution to the financial year. Consequently, the 2025 results only partially reflect the economic contribution of the acquired companies, whose full contribution is expected starting from 2026.

At the same time, the Group carried out significant investments in technological development, particularly with reference to the proprietary Simone LexCore platform and production infrastructures, whose economic benefits are mainly expected in the coming financial years.

MAIN CONSOLIDATED RESULTS AS OF 31 DECEMBER 2025

Revenues amounted to €17.0m, +7% compared with €16.0m as of 31 December 2024. In particular:

- the *Legal & Professional Publishing* segment recorded Revenues of €12.2m, +0.6% compared with €12.1m in 2024: the Publishing business line contributed revenues of €11.9m, substantially in line with €12.1m in 2024 but characterised by an improved sales channel mix in favour of direct sales; Advanced Legal Training, which the Group entered in July 2025 through the acquisition of Dike Formazione, contributed revenues of €0.2m;
- the *Educational Publishing* segment reported Revenues of €3.5m, substantially in line with the €3.6m recorded in 2024;
- the *Children's Publishing* segment recorded significant growth (€0.9m compared with €0.2m in 2024), mainly following the acquisition of the publishing house Topipittori.

Value of Production amounted to €18.1m, compared with €17.6m in 2024.

EBITDA amounted to €2.5m, up 22% compared with €2.1m in 2024. EBITDA margin stood at 14.9% of Revenues, improving compared with 13.0% in 2024. EBITDA growth, more than proportional to revenue growth, derives from investments carried out in 2024 and the continuous optimisation of the sales channel mix and production cycle. In this context, strategic relevance was represented by the investment (€2.3m) in the new digital printing plant, delivered in November 2024 and fully operational during 2025, which enables more flexible and efficient print-run management, improved time-to-market and a structural reduction in inventory risk, as well as by the acquisition of SA.GRAF S.r.l., which allowed the internalisation of a significant portion of offset printing, strengthening the vertical integration of the production chain and structurally contributing to the improvement of operating efficiency.

EBIT amounted to €403 thousand, decreasing compared with €750 thousand in 2024 as a result of the significant investments made, which generated depreciation and amortisation of €2.1m (€1.3m in 2024).

Net Profit amounted to -€203 thousand, compared with €898 thousand in 2024. The net balance of financial management was negative for €411 thousand (positive for €208 thousand in 2024), mainly attributable to the decrease in financial income and the increase in financial expenses related to investments and acquisitions completed during the financial year.

The financial year showed a significant increase in Net Invested Capital, which amounted to €19.9m compared with €14.3m as of 31 December 2024. The change is mainly attributable to two factors:

- the increase in Intangible Assets by €3.3m, attributable in turn to: the Parent Company's "development costs" for the development of the Simone LexCore platform; goodwill deriving from the contribution of the business unit of Dike Formazione S.r.l.; consolidation goodwill deriving from the elimination differences related to the carrying value of equity investments in the companies consolidated for the first year, namely Dike Formazione S.r.l., Topipittori S.r.l. and Éditions MéMo S.a.r.l.;



- the increase in Net Working Capital, attributable to inventories of finished goods and trade receivables following the changes in the consolidation perimeter relating to Topipittori S.r.l. and Éditions MéMo S.a.r.l.

Shareholders' Equity amounted to €14.8m, compared with €14.6m as of 31 December 2024.

Net Financial Position amounted to €5.1m, increasing compared with 31 December 2024 (cash positive for €0.3m) as a result of investments and acquisitions completed during the financial year. Despite the increase in indebtedness supporting investments, the Group shows a solid capital structure, good financial balance and ample debt capacity, also considering a Net Financial Position/EBITDA ratio slightly above two times. This financial profile guarantees the Group the flexibility necessary to pursue further M&A transactions and support organic growth.

MAIN RESULTS OF SIMONE S.P.A. AS OF 31 DECEMBER 2025 AND ALLOCATION OF NET PROFIT

The Parent Company recorded Revenues of €12.5m, substantially in line with €12.7m in 2024.

EBITDA amounted to €2.0m, unchanged compared with €2.0m in 2024. EBIT amounted to €0.8m, decreasing compared with €1.2m in 2024, after depreciation, amortisation and provisions equal to €1.2m, increasing compared with €0.8m in 2024.

Net Profit amounted to €532 thousand, compared with €1.4m in 2024. The net balance of financial management was negative for €223 thousand (positive for €300 thousand in 2024).

Net Invested Capital amounted to €19.1m, compared with €13.2m as of 31 December 2024.

Shareholders' Equity amounted to €16.1m (€15.7m as of 31 December 2024). Net Financial Position amounted to €3.0m (cash positive for €2.5m as of 31 December 2024).

The Board of Directors resolved to propose to the Shareholders' Meeting the following allocation of the Parent Company Simone S.p.A.'s net profit for the financial year, amounting to Euro 532,294:

- to distribute a gross dividend equal to Euro 0.01 for each share outstanding (excluding treasury shares held in portfolio) on the dividend record date, to be paid on 24 June 2026, following coupon no. 3 detachment on 22 June 2026 (record date 23 June 2026), it being understood that the total dividend amount may never exceed the net profit for the financial year;
- to allocate Euro 26,615 to legal reserve;
- to allocate the residual amount to extraordinary reserve, the exact amount of which will be determined only subsequently in relation to the final number of shares entitled to receive the dividend distribution on the relevant record date.

SIGNIFICANT EVENTS OF 2026 AND FORESEEABLE EVOLUTION OF OPERATIONS

On 30 March 2026 Simone S.p.A. **signed its first agreement for the licensing of its structured legal content intended for the development of generative AI solutions in the legal sector.** The agreement, with an initial duration of 12 months and automatic renewal, was signed with a leading Italian company active in the development of digital services for professional firms, public entities and institutions, as well as technologies interfacing with the telematic justice system, and provides for the use of the content within the Italian territory. In April, a second annual agreement was also signed for the supply of digital content deriving from the Group's editorial products.

The corporate strategy is focused on the **multi-channel monetisation of the legal heritage, almost entirely proprietary**, which the company is able to develop and keep updated on a daily basis. In the current socio-economic context, characterised by the new era of AI, the ability to create authored content certified by a publisher and usable through the new tools available to professionals represents a distinctive element of our business. This evolution has been



made possible thanks to the internally developed **Simone LexCore platform**, which is enabling the structuring of a **database containing the Group's entire legal heritage**, to be monetised through three main directions:

- **B2C sale of digital legal databases through subscriptions and licences;**
- **supply of authored legal data for artificial intelligence applications in the legal sector (Legal AI), including machine learning systems and Contract Analysis, Document Review and Legal Research tools;**
- **integration of content within third-party legal software and platforms through the provision of datasets and application programming interfaces (APIs).**

These activities may have a significant positive impact on profitability, as the technological platform for exploiting the data is proprietary and the content derives from editorial production already used in traditional printed publications.

With reference to expectations regarding **the new digital legal database segment and data provider activities for software houses operating in the Legal AI sector**, it should be noted that the sector is experiencing exponential growth. This will make it possible to reconnect with professional firms, which over the last decade represented only a marginal share of the Group's revenues, with results expected already from the 2026 financial year. These activities, together with those that led to the creation of the Simone Legal Hub, will constitute a new growth driver.

With reference to the evolution of the **public examination market**, the Company's main reference market, it is important to highlight the full reinstatement, starting from 1 January 2026, of the regulation introduced by Article 35, paragraph 5-ter of Legislative Decree 165/2001 (the so-called "taglia-idonei" rule), which outlines a potentially favourable scenario for the Group: the regulation, by drastically limiting the number of candidates included in eligibility lists to only 20% of the positions advertised in addition to the winners, effectively neutralises the phenomenon of "dormant rankings", which in the past saturated hiring requirements for years. The almost immediate exhaustion of eligible candidates will require public administrations to launch recruitment examinations significantly more frequently than in the past. This transition from sporadic "maxi-examinations" to a cyclical and recurring recruitment model ensures a constant demand for specialised preparation manuals requiring continuous updating over time, stabilising revenues and reducing the typical seasonality of the sector. Furthermore, the need for candidates to rank not only among eligible candidates but necessarily among the top positions in order to avoid definitive exclusion further increases the perceived value of the Group's preparation tools. The introduction of the aforementioned regulation already produced effects at the end of 2025, when the Public Administration issued more than 70 recruitment examination notices within a few days, the impact of which on the Company's revenues began to materialise starting from January 2026, during which approximately 410 thousand candidates applied for 10 thousand available positions. This trend is expected to continue in light of the Public Administration's need to address the forecast retirement wave of approximately one million employees over six years.

It is therefore reasonable to expect a strengthening of revenues in the sector, although the dynamics recorded in recent years make any forecast difficult. Certainly, the corporate strategy is focused on production optimisation and improvement of the sales channel mix, which guarantees margin improvement even in the presence of a lower number of physical copies sold. In addition, there are important innovations in the public offering: from 2026 the sale of subscriptions to the prestigious journal "Il Foro italiano" has commenced, while the entry into the digital legal database market is expected to relaunch the entire strictly legal segment revenues.

With reference to **Advanced Legal Training**, significant growth is expected thanks to Dike Formazione S.r.l.. Dike Formazione is an advanced legal training platform designed to operate in sectors characterised by high regulatory complexity, strong technical specialisation and public relevance.

Dike Formazione has developed an ecosystem of vertical projects: "Obiettivo Magistrato" is the programme dedicated to preparation for the Italian magistracy examination, one of the most selective and complex recruitment paths in the Italian legal system; "Il Diritto per i Concorsi" focuses on advanced legal preparation for various civil service examinations, while "ItaliAppalti" is the project focused on training and continuous professional development in public contracts, procurement and administrative procedures, targeting public and private stakeholders operating in procurement markets, with particular attention to regulatory and practical developments.

The key strategic differentiating factor is the accreditation obtained from the Scuola Nazionale dell'Amministrazione (SNA), the public body tasked by the Italian State with accrediting private and public training providers for qualification in public procurement matters, thus enabling the delivery of relevant programmes for public officials, procurement managers and professionals involved in the Public Administration. Within this framework, Dike Formazione has



developed content, teaching methodologies and training projects aligned with these standards, positioning itself in a market segment still characterised by the presence of few truly structured private operators.

The company primarily targets key Public Administration professionals responsible for managing public procurement procedures, roles for which training is not optional but represents a critical factor for operational effectiveness and for mitigating administrative and accounting liabilities. At the same time, training programmes are also aimed at companies and professionals operating in public procurement markets who require continuous regulatory and operational updates to effectively interact with Public Administration bodies.

The **children's publishing** sector, which in 2025 once again proved to be counter-trend compared to the Italian general publishing market as a whole—recording a 0.3% increase in copies sold and a 2% increase in revenue—started 2026 with strong growth. AIE data confirm that in the first three months of 2026 the market grew by 8.3% in terms of revenue compared to the same period in 2025. These figures confirm the vitality of the sector, in which the Group operates with growth prospects on an international scale.

In the **educational publishing** sector, the Group expects revenue stability thanks to new editorial and commercial initiatives that are expected to offset the decline resulting from the reduction in the school population. It should be recalled that, in this sector, the Group operates in a market controlled for approximately 80% by only four main players. However, new editorial initiatives and commercial initiatives aimed at developing synergies with brands dedicated to children's publishing are currently underway.

OTHER RESOLUTIONS OF THE BOARD OF DIRECTORS

Assessment of independence requirements

The Board also positively verified that the director Antonio Riccio meets the independence requirements, both quantitative and qualitative, with reference to the financial and professional relationships maintained by the director with Relevant Parties, as provided for by the procedure approved by the Company's Board of Directors on 6 May 2024 and published on its website.

Appointment of the Supervisory Body

The Board appointed the new Supervisory Body pursuant to Article 6 of Legislative Decree no. 231/2001, composed in a monocratic form by Dr. Roberto Coccia, with a three-year mandate until the approval of the draft financial statements as of 31 December 2028 by the Board of Directors.

Proposal for authorisation to purchase and dispose of treasury shares

The Board of Directors resolved to submit to the Shareholders' Meeting the proposal to authorise the purchase and disposal of treasury shares, subject to the revocation of the previous authorisation granted by the Shareholders' Meeting resolution dated 13 June 2025, considering that the purchase authorisation has a duration of 18 months from the date of the relevant shareholders' resolution and would therefore expire during the 2026 financial year.

The proposal aims to provide the Company with a useful strategic investment opportunity for the purposes permitted by applicable regulations, including those set out in Article 5 of Regulation (EU) No. 596/2014 (Market Abuse Regulation, "MAR") and the practices permitted under Article 13 MAR, including, by way of example but not limited to: (i) supporting the liquidity of the shares in order to facilitate orderly trading and avoid price movements not aligned with market trends, in accordance with applicable market practices; (ii) incentivising and retaining employees, collaborators, directors of the Company, any subsidiaries and/or other categories of individuals discretionarily selected by the Board of Directors (within share incentive plans, in any form structured, such as stock option, stock grant or work for equity plans); (iii) use of shares as consideration in extraordinary transactions, including share exchanges with other entities, to be carried out through swaps, contributions or other acts of disposal and/or use, including their allocation to convertible bonds or bonds with warrants; (iv) allowing the Company, where deemed



strategic, to take advantage of investment or divestment opportunities also in relation to available liquidity, in any case within the terms and conditions to be resolved by the competent corporate bodies.

The authorisation is requested for the purchase of treasury shares for a maximum total consideration of €450,000, in one or more transactions, up to a maximum number of shares which, taking into account the treasury shares held from time to time by the Company and its subsidiaries, does not exceed 20% of the share capital, pursuant to Article 25-bis of the Euronext Growth Milan Issuers' Regulation or any different maximum amount provided by applicable law.

The Board resolved to propose that the Shareholders' Meeting determine that purchases of treasury shares shall be carried out on the Euronext Growth Milan multilateral trading facility at a unit price not lower or higher than 15% compared with the official stock exchange price recorded in the previous trading session, in compliance with applicable European and national regulations and market practices, and in particular: (i) shares may not be purchased at a price higher than the higher of the price of the last independent trade and the highest current independent bid price on the trading venue; (ii) daily purchase volumes shall not exceed 25% of the average daily trading volume of Simone shares over the 20 trading days preceding each purchase.

The authorisation to purchase treasury shares is requested for a period of 18 months from the date of the Shareholders' Meeting resolution, while the authorisation to dispose of treasury shares is requested without time limits in order to allow the Board of Directors maximum flexibility in carrying out disposal transactions.

The disposal of treasury shares acquired may take place, on one or more occasions, without time limits, in the ways deemed most appropriate in the interest of the Company and in compliance with applicable regulations, for the purposes referred to, and in particular: (i) the disposal of shares may be carried out, on one or more occasions, even before having exhausted the quantity of treasury shares that may be purchased; (ii) the disposal of shares may be carried out by any method deemed appropriate to achieve the Company's interest and the purposes set out in the Board's explanatory report, and in any case in compliance with applicable regulations and market practices permitted from time to time, also granting the administrative body and its representatives the power to determine, in compliance with legal and regulatory provisions, the terms, methods and conditions of the disposal and/or use of treasury shares deemed most appropriate in the interest of the Company.

As of today, the Company holds 139,000 treasury shares, representing approximately 1.9% of the share capital.

For further information on the proposal, please refer to the illustrative report of the Board of Directors, which will be made available on the website www.simone.it, "Investor/Shareholders' Meetings" section, as well as on the website www.borsaitaliana.it, "Shares/Documents" section, within the legal deadlines.

CONVOCAZIONE OF THE ORDINARY SHAREHOLDERS' MEETING

The Board resolved to convene the Ordinary Shareholders' Meeting on 12 June 2026 on first call and, if necessary, on 19 June 2026 on second call. The Notice of Convocation, to be published within the terms of law and bylaws, will also indicate the procedures for participation in the meeting. The documentation relating to the items on the agenda will be made available to the public at the Company's registered office and on the website www.investors.simone.it, "Investor / Shareholders' Meetings" section, as well as on the website www.borsaitaliana.it, "Shares / Documents" section, within the deadlines provided by applicable regulations.

About Simone

The Simone Group, founded in 1968, is the custodian of a unique legal heritage. Predominantly proprietary, updated on a daily basis and complete with current legislation, case law and authored content, it is progressively being transformed into a structured legal dataset through the proprietary Simone LexCore platform: this infrastructure enables content distribution through B2C digital database subscriptions, integration into third-party software and platforms via APIs, and the supply of data for Legal AI and machine learning applications.



This heritage supports the Advanced Legal Training business delivered through Dike Formazione, accredited by the Scuola Nazionale dell'Amministrazione (SNA), with content, methodologies and training programmes aimed both at key Public Administration professionals and at companies and professionals operating in public procurement markets, positioning itself in a segment characterised by the presence of few truly structured private operators. At the same time, it constitutes the foundation of the Group's historical business in competitive examination publishing, a sector from which the Group derives its experience and established reputation.

Simone is also active in children's publishing, with European initiatives aimed at building a platform of high-quality content and supporting international growth in the sector, and in educational publishing, with a selective and organic approach aimed at enhancing market opportunities in a targeted way.

Press release available at www.emarketstorage.it and www.investors.simone.it

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RECLASSIFIED CONSOLIDATED INCOME STATEMENT

Importi in Euro	31/12/2025	% vdp	31/12/2024	% vdp
Ricavi delle vendite e delle prestazioni	17.049.620	94%	15.976.918	91%
Variazione delle rimanenze di prodotti finiti	184.997	1%	475.897	3%
Altri ricavi e proventi:	900.519	5%	1.130.446	6%
Valore della produzione	18.135.137	100%	17.583.262	100%
Acquisti di materie prime	1.835.292	10%	1.524.995	9%
Variazione rimanenze materie prime	128.405	1%	233.669	1%
Spese per prestazione di servizi	8.569.258	47%	8.646.506	49%
Godimento di beni di terzi	699.339	4%	602.562	3%
Valore aggiunto	6.902.844	38%	6.575.530	37%
Spese per il personale dipendente	3.907.691	22%	4.060.218	23%
Oneri diversi di gestione	456.813	3%	432.424	2%
Margine operativo lordo-Ebitda	2.538.339	14%	2.082.888	12%
Ammortamenti	2.083.275	11%	1.312.645	7%
Accantonamenti	52.455	0%	19.798	0%
Reddito operativo-Ebit	402.609	2%	750.445	4%
Proventi finanziari	36.836	0%	395.471	2%
Oneri finanziari	359.305	2%	187.652	1%
Svalutazioni attività finanziarie	88.038	0%	-	0%
Risultato prima delle imposte-Ebt	(7.898)	0%	958.265	5%
Imposte sul reddito	54.040	0%	59.836	0%
Risultato netto	(61.938)	0%	898.428	5%
Utile e perdita di competenza di terzi	141.402	1%	-	0%
Risultato netto gruppo	(203.340)	-1%	898.428	5%

RECLASSIFIED CONSOLIDATED BALANCE SHEET

STATO PATRIMONIALE	31/12/2025	31/12/2024	Variazione
Immobilizzazioni immateriali nette	9.713.230	6.441.014	3.272.217
Immobilizzazioni materiali nette	2.050.011	2.598.183	(548.172)
Partecipazioni ed altre immobilizzazioni finanziarie	600.901	122.307	478.594
Attivo Fisso netto	12.364.142	9.161.504	3.202.639
Rimanenze di magazzino	6.427.601	5.358.734	1.068.867
Crediti commerciali	6.308.406	4.025.393	2.283.013
Debiti commerciali	(4.104.624)	(3.538.299)	(566.325)
Capitale circolante commerciale	8.631.383	5.845.828	2.785.555
Crediti vs controllanti	260.757	48.740	212.017
Crediti verso imprese sottoposte al controllo delle controllanti	12.200	5.000	7.200
Debiti verso imprese controllanti	-	-	-
Debiti verso imprese sottoposte al controllo delle controllanti	-	(8.263)	8.263
Altre attività correnti	497.759	357.332	140.427
Altre passività correnti	(1.488.374)	(1.202.739)	(285.635)
Crediti (Debiti) tributari	2.593.470	3.152.597	(559.127)
Ratei e risconti netti	(1.533.656)	(1.481.905)	(51.751)
Crediti (Debiti) previdenziali	(302.064)	(221.742)	(80.323)
Capitale circolante netto	8.671.475	6.494.849	2.176.625
Fondo per rischi ed oneri	(492.679)	(658.083)	165.404
Fondo TFR	(666.508)	(707.407)	40.900
Capitale Investito Netto (Impieghi)	19.876.431	14.290.862	5.585.569
Obbligazioni	1.462.706	1.447.353	15.354
Debiti finanziari	8.410.313	5.653.744	2.756.569
Altre passività	890.000	360.000	530.000
Debiti verso altri finanziatori	27.033	33.744	(6.711)
Debiti finanziari	10.790.052	7.494.841	3.295.211
Altri Titoli	(219.437)	(219.388)	(49)
Disponibilità liquide e mezzi equivalenti	(5.488.191)	(7.542.109)	2.053.918
Indebitamento Finanziario Netto	5.082.424	(266.656)	5.349.080
Capitale sociale	4.627.200	4.627.200	-
Riserva da soprapprezzo delle azioni	2.070.000	2.070.000	-
Riserva legale	443.587	373.472	70.115
Altre riserve	8.272.745	7.071.209	1.201.536
Utili (perdite) portati a nuovo	(634.249)	(221.559)	(412.689)
Risultato d'esercizio	(203.340)	898.428	(1.101.769)
Riserva negativa azioni proprie in portafoglio	(255.787)	(261.233)	5.446
Capitale di terzi	473.850	-	473.850
Patrimonio netto	14.794.007	14.557.517	236.490
Totale Fonti	19.876.431	14.290.862	5.585.569

CONSOLIDATED NET FINANCIAL DEBT

DATI FINANZIARI	31/12/2025	31/12/2024	Variazione
Depositi bancari	1.176.697	5.160.430	(3.983.733)
Denaro e altri valori in cassa	26.453	8.599	17.854
Disponibilità liquide	1.203.150	5.169.030	(3.965.879)
Attività finanziarie correnti	4.285.041	2.373.079	1.911.962
Obbligazioni (entro l'esercizio successivo)	287.581	150.000	137.581
Debiti verso soci per finanziamento (entro l'esercizio successivo)	-	-	-
Debiti verso banche (entro l'esercizio successivo)	4.459.689	1.627.263	2.832.426
Debiti verso altri finanziatori (entro l'esercizio successivo)	7.850	7.674	177
Altri Debiti	370.000	120.000	250.000
Debiti finanziari a breve termine	5.125.121	1.904.937	3.220.184
Posizione finanziaria netta a breve termine	363.070	5.637.172	(5.274.102)
Attività finanziarie non correnti	219.437	219.388	49
Obbligazioni e obbligazioni (oltre l'esercizio successivo)	1.175.125	1.297.353	(122.228)
Debiti verso soci per finanziamento (oltre l'esercizio successivo)	-	-	-
Debiti verso banche (oltre l'esercizio successivo)	3.950.624	4.026.481	(75.857)
Debiti verso altri finanziatori (oltre l'esercizio successivo)	19.182	26.070	(6.888)
Altri Debiti	520.000	240.000	280.000
Posizione finanziaria netta a medio e lungo termine	5.445.494	5.370.516	74.978
Posizione finanziaria netta	(5.082.424)	266.656	(5.349.080)

CONSOLIDATED CASH FLOW STATEMENT

Metodo indiretto – descrizione	31/12/2025	31/12/2024
A. Flussi finanziari derivanti dall'attività operativa		
Utile (perdita) dell'esercizio	(61.938)	898.428
Imposte sul reddito	54.040	59.836
Interessi passivi (interessi attivi) (Dividendi)	322.469	(207.820)
Rettifiche di attività finanziarie	88.038	-
(Plusvalenze) / minusvalenze derivanti dalla cessione di attività		
di cui immobilizzazioni materiali		
di cui immobilizzazioni immateriali		
di cui immobilizzazioni finanziarie		
1. Utile (perdita) dell'esercizio prima delle imposte sul reddito, interessi, dividendi e plus/minusvalenze da cessione nel capitale circolante netto	402.609	750.445
Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto		
Accantonamenti ai fondi	50.324	57.143
Ammortamenti delle immobilizzazioni	2.083.275	1.312.645
Svalutazioni per perdite durevoli di valore	52.455	19.798
Rettifiche di valore di attività e passività finanziarie di strumenti finanziari derivati che non comportano movimentazione monetarie		
Altre rettifiche in aumento/(in diminuzione) per elementi non monetari	77.440	(9.998)
Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto	2.263.494	1.379.588
2. Flusso finanziario prima delle variazioni del capitale circolante netto	2.666.103	2.130.043
Variazioni del capitale circolante netto		
Decremento/(incremento) delle rimanenze	(1.068.867)	(259.444)
Decremento/(incremento) dei crediti verso clienti	(2.283.013)	(547.241)
Incremento/(decremento) dei debiti verso fornitori	566.325	315.583
Decremento/(incremento) dei ratei e risconti attivi	58.505	(95.025)
Incremento/(decremento) dei ratei e risconti passivi	(6.753)	1.182.975
Altri decrementi/(Altri incrementi) del capitale circolante netto	557.178	(1.868.676)
Totale variazioni del capitale circolante netto	(2.176.624)	(1.271.829)
3. Flusso finanziario dopo le variazioni del capitale circolante netto	489.479	858.205
Altre rettifiche		
Interessi incassati/(pagati)	(273.341)	156.709
(Imposte sul reddito pagate)	(13.020)	(59.836)
Dividendi incassati (Utilizzo dei fondi)	256.628	125.938
Altri incassi/(pagamenti)		
Totale altre rettifiche	(29.733)	222.811
FLUSSO FINANZIARIO DELL'ATTIVITA' OPERATIVA (A)	459.746	1.081.016
B. Flussi finanziari derivanti dall'attività di investimento		
Immobilizzazioni materiali (Investimenti)	(94.284)	(2.427.688)
Disinvestimenti		
Immobilizzazioni immateriali (Investimenti)	(4.209.711)	(539.904)
Disinvestimenti		16.060

Immobilizzazioni finanziarie (Investimenti)		
Disinvestimenti	(500.000)	64.891
Attività finanziarie non immobilizzate (Investimenti)		
Disinvestimenti	(2.000.000)	2.252.911
(Acquisizione di rami d'azienda al netto delle disponibilità liquide)		
Cessione di rami d'azienda al netto delle disponibilità liquide		
FLUSSO FINANZIARIO DELL'ATTIVITA' DI INVESTIMENTO (B)	(6.803.995)	(633.730)
C. Flussi finanziari derivanti dall'attività di finanziamento		
Mezzi di terzi		
Incremento (Decremento) debiti a breve verso banche	2.867.152	
Accensione finanziamenti	4.826.011	3.822.669
(Rimborso finanziamenti)	(2.138.859)	(2.060.636)
Mezzi propri		
Aumento di capitale a pagamento		
Azioni proprie		
(Rimborso di capitale)		
Altre variazioni	(120.000)	(474.884)
Cessione (acquisto) di azioni proprie	(31.840)	(261.233)
(Dividendi e acconti su dividendi pagati)	(156.942)	(71.809)
FLUSSO FINANZIARIO DELL'ATTIVITA' DI FINANZIAMENTO (C)	2.378.370	954.108
INCREMENTO (DECREMENTO) DELLE DISPONIBILITA' LIQUIDE (A+-B+-C)	(3.965.879)	1.401.394
Disponibilità liquide a inizio esercizio		
Depositi bancari e postali	5.160.430	3.727.802
Assegni		27.951
Danaro e valori in cassa	8.599	11.883
Totale disponibilità liquide a inizio esercizio	5.169.030	3.767.636
Di cui non liberamente utilizzabili		
Disponibilità liquide a fine esercizio		
Depositi bancari e postali	1.176.697	5.160.430
Assegni		
Danaro e valori in cassa	26.453	8.599
Totale disponibilità liquide a fine esercizio	1.203.150	5.169.030
Di cui non liberamente utilizzabili		

RECLASSIFIED INCOME STATEMENT OF SIMONE S.P.A.

Importi in Euro	31/12/2025	% vdp	31/12/2024	% vdp
Ricavi delle vendite e delle prestazioni	12.509.615	92%	12.659.973	90%
Variazione delle rimanenze di prodotti finiti	136.795	1%	131.068	1%
Altri ricavi e proventi:	977.114	7%	1.247.337	9%
Valore della produzione	13.623.524	100%	14.038.378	100%
Acquisti di materie prime	894.243	7%	1.006.054	7%
Variazione rimanenze materie prime	228.499	2%	150.943	1%
Spese per prestazione di servizi	6.783.192	50%	7.189.896	51%
Godimento di beni di terzi	799.774	6%	487.649	3%
Valore aggiunto	4.917.816	36%	5.203.836	37%
Spese per il personale dipendente	2.650.889	19%	2.934.455	21%
Oneri diversi di gestione	267.786	2%	315.113	2%
Margine operativo lordo-Ebitda	1.999.141	15%	1.954.267	14%
Ammortamenti	906.095	7%	777.688	6%
Accantonamenti	337.825	2%	12.713	0%
Reddito operativo-Ebit	755.221	6%	1.163.867	8%
Proventi finanziari	150.388	1%	445.351	3%
Oneri finanziari	284.932	2%	145.256	1%
Svalutazioni attività finanziarie	88.038			0%
Risultato prima delle imposte-Ebt	532.639	4%	1.463.962	10%
Imposte sul reddito	344	0%	61.663	0%
Risultato netto	532.294	4%	1.402.300	10%

RECLASSIFIED BALANCE SHEET OF SIMONE S.P.A.

STATO PATRIMONIALE	31/12/2025	31/12/2024	Variazione
Immobilizzazioni immateriali nette	4.359.503	4.317.999	41.504
Immobilizzazioni materiali nette	837.540	1.024.993	(187.453)
Partecipazioni ed altre immobilizzazioni finanziarie	7.704.584	3.251.074	4.453.511
Attivo Fisso netto	12.901.627	8.594.065	4.307.562
Rimanenze di magazzino	3.358.513	3.450.217	(91.704)
Crediti commerciali	3.234.896	2.527.079	707.817
Debiti commerciali	(2.335.438)	(2.520.436)	184.998
Capitale circolante commerciale	4.257.971	3.456.860	801.111
Crediti vs imprese controllate e controllanti	3.028.774	2.450.920	577.853
Debiti vs imprese controllate e controllanti	(341.515)	(614.023)	272.509
Debiti verso imprese sottoposte al controllo delle controllanti	-	(8.263)	8.263
Altre attività correnti	206.890	188.115	18.774
Altre passività correnti	(1.050.759)	(959.418)	(91.341)
Crediti (Debiti) tributari	2.430.664	2.960.703	(530.039)
Ratei e risconti netti	(1.128.559)	(1.501.025)	372.466
Crediti (Debiti) previdenziali	(167.614)	(173.960)	6.346
Capitale circolante netto	7.235.851	5.799.908	1.435.943
Fondo per rischi ed oneri	(560.416)	(592.604)	32.188
Fondo TFR	(510.325)	(605.863)	95.538
Capitale Investito Netto (Impieghi)	19.066.738	13.195.506	5.871.231
Obbligazioni	1.462.706	1.447.353	15.354
Debiti finanziari	5.714.230	3.277.248	2.436.981
Altre passività	890.000	360.000	530.000
Debiti verso altri finanziatori	26.972	33.744	(6.772)
Debiti finanziari	8.093.908	5.118.345	2.975.563
Altri Titoli	(219.388)	(219.388)	-
Disponibilità liquide e mezzi equivalenti	(4.900.195)	(7.353.893)	2.453.698
Indebitamento Finanziario Netto	2.974.325	(2.454.936)	5.429.261
Capitale sociale	4.627.200	4.627.200	-
Riserva da soprapprezzo delle azioni	2.070.000	2.070.000	-
Riserva legale	443.587	373.472	70.115
Altre riserve	8.675.119	7.438.703	1.236.415
Utili (perdite) portati a nuovo	-	-	-
Risultato d'esercizio	532.294	1.402.300	(870.005)
Riserva negativa azioni proprie in portafoglio	(255.787)	(261.233)	5.446
Patrimonio netto	16.092.413	15.650.442	441.971
Totale Fonti	19.066.738	13.195.506	5.871.232

NET FINANCIAL DEBT OF SIMONE S.P.A.

DATI FINANZIARI	31/12/2025	31/12/2024	Variazione
Depositi bancari	605.726	4.980.072	(4.374.346)
Denaro e altri valori in cassa	9.428	742	8.686
Disponibilità liquide	615.154	4.980.814	(4.365.660)
Attività finanziarie correnti	4.285.041	2.373.079	1.911.962
Obbligazioni (entro l'esercizio successivo)	287.581	150.000	137.581
Debiti verso soci per finanziamento (entro l'esercizio successivo)			-
Debiti verso banche (entro l'esercizio successivo)	3.062.520	871.158	2.191.361
Debiti verso altri finanziatori (entro l'esercizio successivo)	7.790	7.674	116
Altri Debiti	370.000	120.000	250.000
Debiti finanziari a breve termine	3.727.891	1.148.832	2.579.059
Posizione finanziaria netta a breve termine	1.172.304	6.205.061	(5.032.757)
Attività finanziarie non correnti	219.388	219.388	(0)
Obbligazioni e obbligazioni (oltre l'esercizio successivo)	1.175.125	1.297.353	(122.228)
Debiti verso soci per finanziamento (oltre l'esercizio successivo)			-
Debiti verso banche (oltre l'esercizio successivo)	2.651.710	2.406.090	245.620
Debiti verso altri finanziatori (oltre l'esercizio successivo)	19.182	26.070	(6.888)
Altri Debiti	520.000	240.000	280.000
Posizione finanziaria netta a medio e lungo termine	4.146.629	3.750.125	396.505
Posizione finanziaria netta	(2.974.325)	2.454.936	(5.429.261)

CASH FLOW STATEMENT OF SIMONE S.P.A.

	31-12-2025	31-12-2024
Rendiconto finanziario, metodo indiretto		
A) Flussi finanziari derivanti dall'attività operativa (metodo indiretto)		
Utile (perdita) dell'esercizio	532.294	1.402.301
Imposte sul reddito	344	61.662
Interessi passivi/(attivi)	134.554	(300.095)
Rettifica di attività finanziarie	88.038	-
1) Utile (perdita) dell'esercizio prima d'imposte sul reddito, interessi, dividendi e plus /minusvalenze da cessione	755.220	1.163.867
Rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto		
Accantonamenti a fondi	335.504	14.254
Ammortamenti delle immobilizzazioni	906.095	777.688
Svalutazioni per perdite durevoli di valore	15.527	12.713
Altre rettifiche in aumento/(in diminuzione) per elementi non monetari	41.611	27.603
Totale rettifiche per elementi non monetari che non hanno avuto contropartita nel capitale circolante netto	1.298.737	832.258
2) Flusso finanziario prima delle variazioni del capitale circolante netto	2.053.957	1.996.124
Variazioni del capitale circolante netto		
Decremento/(Incremento) delle rimanenze	91.704	19.875
Decremento/(Incremento) dei crediti verso clienti	(707.817)	(185.313)
Incremento/(Decremento) dei debiti verso fornitori	(156.512)	339.858
Decremento/(Incremento) dei ratei e risconti attivi	15.294	(283.124)
Incremento/(Decremento) dei ratei e risconti passivi	(387.761)	1.183.054
Altri decrementi/(Altri Incrementi) del capitale circolante netto	(754.083)	(1.712.612)
Totale variazioni del capitale circolante netto	(1.899.174)	(638.261)
3) Flusso finanziario dopo le variazioni del capitale circolante netto	154.783	1.357.864
Altre rettifiche		
Interessi incassati/(pagati)	(214.933)	172.131
(Imposte sul reddito pagate)	(344)	(61.663)
Dividendi incassati		-
(Utilizzo dei fondi)	(95.538)	(492.507)
Totale altre rettifiche	(310.815)	(382.039)
Flusso finanziario dell'attività operativa (A)	(156.032)	975.825
B) Flussi finanziari derivanti dall'attività d'investimento		
Immobilizzazioni materiali		
(Investimenti)	(76.609)	(650.824)
Immobilizzazioni immateriali		
(Investimenti)	(555.130)	(420.944)
Immobilizzazioni finanziarie		
(Investimenti)	(3.803.511)	(340.413)
Attività finanziarie non immobilizzate		
(Investimenti)	(2.000.000)	
Disinvestimenti		2.252.911
Flusso finanziario dell'attività di investimento (B)	(6.435.250)	840.730
C) Flussi finanziari derivanti dall'attività di finanziamento		

Mezzi di terzi		
Incremento/(Decremento) debiti a breve verso banche	2.488.251	
Accensione finanziamenti	3.651.829	1.188.153
(Rimborso finanziamenti)	(1.203.577)	(1.722.483)
Mezzi propri		

Fine Comunicato n.20310-8-2026

Numero di Pagine: 19