

January 2026

Alternative Performance Measures (APM)

Alternative Performance Measures

As part of its regular and mandatory financial publications, SUSS uses alternative performance measures (APMs) that are not defined by accounting standards such as HGB or IFRS. APMs are part of the forecast and are also used in the Group's internal management system.

The most important alternative performance measures are listed and explained below.

Order intake = Value of new customer orders received during the period

Order backlog = Total of all orders that have not yet been processed at the end of the reporting period

Book-to-bill ratio = Orders intake during the period / Sales for the the period

Gross profit = Sales - Cost of sales

Gross profit margin = Gross profit for the period / Sales for the period

Net income from operations (Earnings Before Interest and Taxes, EBIT) = Sales - Cost of Sales - Selling costs - R&D costs - Administration cost + Other operating income - Other operating expenses

EBIT margin = EBIT for the period / Sales for the period

Free cash flow = Cash flow from operating activities - Cash flow from investing activities +/- Balance from the acquisition and repayment of securities

R&D ratio = Research and development expenditure for the period / Sales for the period

Net liquidity = cash and cash equivalents - financial liabilities