

# EBITA\* → Net profit

MSEK	2023 Jan-Sep	2022 Jan-Sep	2023 LTM Sep	2022 Full Year	
Net Sales	3,449.9	2,487.7	4,467.4	3,505.2	
Operational costs	-2,781.2	-2,012.2	-3,603.1	-2,834.1	
<b>Profit from operations, EBITA*</b>	<b>668.7</b>	<b>475.5</b>	<b>864.3</b>	<b>671.1</b>	<b>EBITA*, best representation of the profits from the ongoing operations</b>
Acquisition costs	-7.5	-15.7	-14.0	-22.2	Direct costs related to acquisitions/divestments
Earn-out debt adjustments	24.3	61.1	24.8	61.6	Adjustment of debt related to conditional considerations ("earn-out") for acquisitions, booked as other revenue or external cost. Change of discount rate per 30 Sep 2023 and 30 Jun 2022 decreased the booked value.
Items affecting comparability previous year	-	-4.4	-	-4.4	Adjustment for correction for previous years
Add back amortisations non acquisition	27.1	15.1	34.3	22.3	Add back amortisation of intangible non-current asset non acquisition related
<b>EBITA</b>	<b>712.6</b>	<b>531.6</b>	<b>909.4</b>	<b>728.6</b>	
Amortisations & write-downs of intangible fixed assets	-93.2	-61.7	-118.9	-87.4	
<b>EBIT</b>	<b>619.4</b>	<b>469.9</b>	<b>790.7</b>	<b>641.2</b>	
Net financial income/expense	-112.0	-47.4	-138.7	-74.0	
Currency effects	1.7	6.3	0.3	4.9	
Discounted interest	-36.0	-24.9	-46.3	-35.3	Discounted interest on conditional considerations ("earn-out") for acquisitions and discounted interest for leases according to IFRS 16
<b>EBT</b>	<b>473.1</b>	<b>403.9</b>	<b>606.0</b>	<b>536.8</b>	
Tax	-119.1	-82.8	-145.0	-108.7	Tax rate LTM Sep 2023 of 23.9% increased vs Jan-Dec 2022 (20.2%), because of increased tax rate in UK (25% vs 19%) and increased sales in geographies with higher tax rates than Group average (e.g. Italy and the Netherlands)
<b>Net profit</b>	<b>354.0</b>	<b>321.1</b>	<b>461.0</b>	<b>428.1</b>	