

ODIOT SA

Orfèvre de l'empereur et des rois depuis 1690

Odiot · Tétard · Biennais · Rouge-Pullon

ODIOT S.A. consolidated financial performance for the six months ended 30 June 2026

Paris, October 14, 2026 – 6:00 p.m

ODIOT S.A. (Euronext Access, FR0014010DV3 – MLODT) reports its consolidated financial performance for the six months ended 30 June 2026.

ODIOT S.A.'s Board of Directors approved the consolidated half-year financial statements as of 30 June 2026 on 12 October 2026. These accounts have been subject to a limited review by the Company's statutory auditor. The scope of consolidation comprises ODIOT SA, the parent company, and ODIOT SAS, a 52%- owned subsidiary accounted for by full consolidation.

These consolidated accounts, expressed in thousands of euros (€k), show:

- Revenue of €423k, up 33.86% on the consolidated half-year accounts as of 30 June 2025 (€316k);
- An operating loss of €691k, 9.51% wider than in the consolidated half-year accounts as of 30 June 2025 (loss of €631k);
- A consolidated net loss of €869k, vs a loss of €286k as of 30 June 2025;
- A net loss attributable to the Group of €810k, vs a loss of €206k as of 30 June 2025.

Net cash as of 30 June 2026 stood at €117k, vs negative €71k as of 30 June 2025.

Performance review

Revenue grew by almost 34% year on year, reflecting the building momentum of the Maison's commercial activity.

The operating result remains close to last year's level. It chiefly reflects a smaller increase in inventories of finished goods and work in progress than in the first half of 2025 (€123k vs €260k), higher staff costs (€253k vs €193k) following the recruitment of three full-time equivalents, and greater spending on communications (€81k vs €9k). These items were largely offset by lower purchases and external charges (€863k vs €985k).

The movement in the net result is largely attributable to the net financial result, which came in at negative €218k as at 30 June 2026, vs €289k as of 30 June 2025. The first half of 2025 included two non-recurring items:

- A €2,401k reversal of the impairment recognised on the IFA shares;
- The recognition of an IFA credit note of €2,000k.

Stripping out this swing in the net financial result, the net loss attributable to the Group would have been €303k as of 30 June 2026, vs €206k as of 30 June 2025, leaving the year-on-year movement limited to €97k.

Interest charges for the half-year amounted to €88k, vs €112k a year earlier.

Total consolidated equity stood at €1,093k as of 30 June 2026. The Group share returned to positive territory, at €40k vs negative €864k as of 31 December 2025, following the capital increase carried out in February 2026.

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Taking into account the capital increases completed since 30 June 2026, pro forma equity attributable to the Group stands at €2,385k as of 30 September 2026.

Main events of the first half of 2026

- Capital increase of €2,106k, including share premium, on 16 February 2026;
- Issue of 52,650 share subscription warrants on 9 March 2026, each entitling the holder to subscribe for one new share at €39.60.

Post-balance sheet events

- Capital increases on 13 and 17 July 2026 totalling €1,145k, including share premium;
- Capital increase of €1,200k, including share premium, on 17 September 2026, bringing the share capital to 333,949 shares;
- Entry into exclusive negotiations to acquire the entire share capital of the fine silversmith Lapparra Orfèvre Argentier.

Outlook for the second half of 2026

The Group's business is markedly seasonal: historically, both activity levels and results in the first half are lower than in the second, owing to the phasing of sales and production cycles across the year. The figures recorded as at 30 June are therefore not representative of those expected for the year as a whole.

The Maison is pressing ahead with the strengthening of its equity, the acquisition of new brands and the planned transfer of its shares to the Euronext Growth Paris market. The Group also benefits from a letter of support from its reference shareholder covering the financing of its day-to-day requirements over the next twelve months.

About ODIOT SA

Odiot S.A. was founded 336 years ago, in 1690, and is one of the oldest and most prestigious French silversmithing Maisons, a leading figure of the 18th, 19th and 20th centuries. ODIOT has been a supplier to the Emperors and the Royal Families ever since - a legacy the Maison carries forward to this day. Renowned for its exceptional craftsmanship, the house creates outstanding silversmith pieces in solid silver and vermeil, perpetuating a tradition of excellence. ODIOT S.A. also owns the Maisons Biennais (1791), Tétard Frères (1880) and Rouge Pullon (1945), further strengthening its positioning in the high-end silversmithing trades and related services. Odiot and Rouge Pullon are distinguished as Companies of Living Heritage (Entreprise du Patrimoine Vivant®) by the French Minister for the Economy.

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