

Expro Group Holdings N.V.
Company Interim Equity Statement as of January 1, 2026
(before proposed appropriation of net result)
(in thousands USD)

	<u>January 1, 2026</u>	
Non-current assets		
Financial assets	<u>1,535,685</u>	
	\$	1,535,685
Current assets		
Amounts owed by group entities	40,158	
Other current assets	1,161	
Cash and cash equivalents	<u>155</u>	
		<u>41,474</u>
	\$	<u><u>1,577,159</u></u>
 Shareholders' equity and liabilities		
Shareholders' equity		
Share capital	8,559	
Share premium	1,866,283	
Other reserves	(386,057)	
Unappropriated results	<u>54,339</u>	
	\$	1,543,124
Current liabilities		
Loans from group entities	620	
Amounts due to group entities	31,687	
Accrued expenses and other liabilities	<u>1,728</u>	
		<u>34,035</u>
	\$	<u><u>1,577,159</u></u>

Expro Group Holdings N.V.
Notes to the Interim Equity Statements

1. Corporate information

With roots dating to 1938, Expro Group Holdings N.V. (the “Company,” “Expro,” “we,” “our” or “us”) is a global provider of energy services with operations in over 50 countries. The activities of Expro Group Holdings N.V., with its registered office in Amsterdam (statutory seat) and filed with the Trade Register at the Chamber of Commerce under number 34241787 and its group companies, are described below.

The Company’s portfolio of capabilities includes products and services related to well construction, well flow management, subsea well access, and well intervention and integrity. The Company’s portfolio of products and services enhance production and improve recovery across the well lifecycle, from exploration through abandonment.

2. Basis of Preparation

Expro Group Holdings N.V.'s Interim Equity Statement as of January 1, 2026 has been prepared in accordance with Part 9 Book 2 of the Dutch Civil Code on an unconsolidated basis of the entity as a standalone entity.

In accordance with Art. 2:362 sub 8 DCC, the determination of profit and the recognition and measurement principles applied in this Company Interim Equity Statement are the same as those applied in the most recently adopted consolidated and company financial statements for the year ended December 31, 2024 included in the Company’s Annual Report 2024 filed with the Chamber of Commerce on 06 June, 2025.

These principles also include the classification and presentation of financial instruments, being equity instruments or financial liabilities. here have been no material changes in the Company’s significant accounting policies during the period ended January 1, 2026.

All amounts in the Interim Equity Statement are presented in USD thousand, unless stated otherwise.

3. Going Concern

The directors have a reasonable expectation that the Company have adequate resources to continue in operational existence for a period of not less than twelve months from the date of signature of the Interim Equity Statement. In making this assessment, the directors considered the Company’s principal risks and uncertainties, the current market conditions and future expectations, including financial forecasts for the next twelve months. Accordingly, the directors have determined it is appropriate to prepare this Interim Equity Statement on a going concern basis.