

## Publication of the consolidated half-year report as of December 31, 2024

Verona, March 28, 2025. **Creactives Group S.p.A.** (“**Creactives Group**” or the “**Company**”) (ISIN IT0005408593 - ticker: **CREG**), an international company and fiscally eligible Innovative SME, listed on Euronext Growth Milan – Professional Segment (“**Euronext Growth Milan Pro**”), that develops Artificial Intelligence technologies to address real-life business problems in the Supply Chain, announces that the half-year Report as of 31 December 2024, together with the Independent Auditor’s Report, is available to the public at the registered office and at the website of Borsa Italiana S.p.A., as well as published on the company’s website at [www.creactivesgroup.com](http://www.creactivesgroup.com), “Investor Relations” section.

Attached is the table of the consolidated financial statement modified with respect to the previous version attached to the press release of March 26, 2025 for correction of mere reclassification errors.

This press release is available in the *Investor Relations* section at [www.creactivesgroup.com](http://www.creactivesgroup.com).

### About Creactives Group

**Creactives Group S.p.A.** (“**Creactives Group**”) (ISIN IT0005408593 - ticker: **CREG**), Innovative SME based in Verona, develops Artificial Intelligence technologies for the Supply Chain industry, delivered in “Software as a Service” mode. It has over 40 multinational customers worldwide, international revenue, and a direct presence in Italy, Germany, France, and Spain.

For more information, please visit: [www.creactivesgroup.com](http://www.creactivesgroup.com)

### Contact

**Ing. Massimo Grosso, Member of the Board of Directors and Investor Relator**

**Creactives Group S.p.A.**

Via Enrico Fermi 4, 37135 Verona Italy

[investor.relations@creactivesgroup.com](mailto:investor.relations@creactivesgroup.com)

### Euronext Growth Advisor

**Francesca Martino**

**MIT SIM S.p.A.**

Palazzo Serbelloni

Corso Venezia 16, 20121 Milano Italy

Tel. +39 02 30561 270

[francesca.martino@mitsim.it](mailto:francesca.martino@mitsim.it)

## CONSOLIDATED CASH FLOW STATEMENT

CASH FLOW STATEMENT (INCOME FLOW WITH INDIRECT METHOD)	31/12/2024	31/12/2023	Variation	% Variation
A. Cash flows from operating activities (indirect method)				
Profit (loss) for the year	<b>-780.619</b>	<b>-879.163</b>	<b>98.544</b>	<b>-11%</b>
Income Taxes	-	-	-	
Interest expense/(income)	86.051	64.079	21.972	34%
(Dividends)	-	-	-	
(Gains)/Losses on disposal of assets	-	-	-	
1. Profit/(loss) for the year before income tax, interest, dividends and capital gains/losses on disposal	<b>-694.568</b>	<b>-815.084</b>	<b>120.516</b>	<b>-15%</b>
Adjustments for non-monetary items not reflected in net working capital			-	
Provisions to Funds	132.941	124.304	8.637	7%
Depreciation of fixed assets	575.074	537.818	37.256	7%
Impairment losses	-	-	-	
Value adjustments to financial assets and liabilities of derivative financial instruments not involving monetary movements	-	22.254	-22.254	-100%
Other adjustments up/(down) for non-monetary items	70.261	-	70.261	
Total adjustments for non-monetary items that did not have a balancing entry in net working capital	778.276	684.376	93.900	14%
2. Cash flow before changes in net working capital	<b>83.708</b>	<b>-130.708</b>	<b>214.416</b>	<b>-164%</b>
Changes in net working capital			-	
Decrease/(Increase) in inventories	8.197	-153.990	162.187	-105%
Decrease/(Increase) in trade receivables	256.400	-356.400	612.800	-172%
Increase/(Decrease) in trade payables	-631.294	691.291	-1.322.585	-191%
Decrease/(Increase) in accrued income and prepaid expenses	-95.407	42.620	-138.027	-324%
Increase/(Decrease) in accrued liabilities and deferred income	323.022	-342.784	665.806	-194%
Other decreases / (Other increases) in net working capital	17.465	350.245	-332.780	-95%
<i>Total changes in net working capital</i>	-121.617	230.982	-352.599	-153%
3. Cash flow after changes in net working capital	<b>-37.909</b>	<b>100.274</b>	<b>-138.183</b>	<b>-138%</b>
<i>Other corrections</i>			-	
Interest received/(paid)	-86.051	-64.079	-21.972	34%
(Income taxes paid)			-	
Dividends received			-	
(Use of funds)	-161.682	49.133	-210.815	-429%
Other receipts/(payments)	-	-	-	
<i>Total other adjustments</i>	-247.733	-14.946	-232.787	1558%
Cash flow from operating activities (A)	<b>-285.642</b>	<b>85.328</b>	<b>-370.970</b>	<b>-435%</b>
B. Cash flows from investing activities			-	
<i>Tangible fixed assets</i>			-	

(Investments)	-5.265	-1	-5.264	526400%
Disinvestments	-	-	-	
<i>Intangible fixed assets</i>				
(Investments)	-913.298	-931.722	18.424	-2%
Disinvestments	-	-	-	
<i>Financial Fixed Assets</i>				
(Investments)	-	-	-	
Disinvestments	20.649	508	20.141	3965%
<i>Financial assets not held as fixed assets</i>				
(Investments)	-	-	-	
Disinvestments	-	-	-	
(Acquisition of subsidiaries net of cash and cash equivalents)	-	-	-	
Disposal of subsidiaries net of liquid assets	-	-	-	
Cash flow from investing activities (B)	<b>-897.914</b>	<b>-931.215</b>	<b>33.301</b>	<b>-4%</b>
C. Cash flows from financing activities				
<i>Third-party means</i>				
Increase/(Decrease) short-term payables to banks	-1.402	573.632	-575.034	-100%
Funding start-up	1.000.000	-	1.000.000	
(Repayment of loans)	-183.343	-192.340	8.997	-5%
<i>Own means</i>				
Paid-in capital increase	1.575.000	-	1.575.000	
(Repayment of capital)	-	-	-	
Sale (Purchase) of Treasury Shares	-	-	-	
(Dividends and interim dividends paid)	-	-	-	
Cash flow from financing activities (C)	<b>2.390.255</b>	<b>381.292</b>	<b>2.008.963</b>	<b>527%</b>
Increase (decrease) in cash and cash equivalents (A ± B ± C)	<b>1.206.699</b>	<b>-464.595</b>	<b>1.671.294</b>	<b>-360%</b>
Exchange rate effect on cash and cash equivalents		-	-	
Cash and cash equivalents at the beginning of the year				
Bank and postal deposits	406.684	851.136	-444.452	-52%
Cheques	-	-	-	
Cash and valuables on hand	243	217	26	12%
Total cash and cash equivalents at beginning of year	<b>406.927</b>	<b>851.353</b>	<b>-444.426</b>	<b>-52%</b>
Of which not freely usable		-	-	
Cash and cash equivalents at year-end				
Bank and postal deposits	1.613.372	386.303	1.227.069	318%
Cheques	-	-	-	
Cash and valuables on hand	254	455	-201	-44%
Total cash and cash equivalents at year-end	<b>1.613.626</b>	<b>386.758</b>	<b>1.226.868</b>	<b>317%</b>
Of which not freely usable	-	-	-	
Acquisition or disposal of subsidiaries	-	-	-	
Total fees paid or received	-	-	-	
Part of the fees consisting of liquid assets	-	-	-	
Cash acquired or disposed of in acquisitions/disposals of subsidiaries	-	-	-	
Book value of assets/liabilities transferred	-	-	-	