FINANCIAL YEAR 2026

HALF-YEARLY FINANCIAL REPORT 2026



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EDAG





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KEY FIGURES AND EXPLANATIONS BY THE EDAG GROUP AS PER JUNE 30, 2026

(in million € or %)	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025	4/1/2026 – 6/30/2026	4/1/2025 – 6/30/2025
Vehicle Engineering	201.5	206.3	98.9	97.7
Electrics/Electronics	98.1	109.1	48.3	51.2
Production Solutions	42.1	59.4	19.6	29.1
Consolidation	- 7.3	- 8.2	- 4.2	- 3.8
Total revenues[1]	**334.4**	**366.7**	**162.6**	**174.2**
Change:				
Vehicle Engineering	*-2.4%*	*-15.7%*	*1.2%*	*-19.7%*
Electrics/Electronics	*-10.1%*	*-14.2%*	*-5.5%*	*-15.9%*
Production Solutions	*-29.2%*	*-12.4%*	*-32.8%*	*-14.9%*
Change of revenues[1]	***-8.8%***	***-14.5%***	***-6.7%***	***-17.7%***
Vehicle Engineering	4.1	- 1.4	1.6	- 2.2
Electrics/Electronics	- 0.7	- 2.6	- 1.6	- 3.2
Production Solutions	- 3.1	- 3.6	- 1.5	- 3.8
Adjusted EBIT	**0.3**	**- 7.6**	**- 1.6**	**- 9.2**
Adjusted EBITDA	**19.0**	**12.6**	**7.7**	**0.8**
EBIT	**- 3.3**	**- 7.5**	**- 5.2**	**- 9.2**
EBITDA	**15.5**	**12.7**	**4.1**	**0.9**
Vehicle Engineering	*2.0%*	*-0.7%*	*1.6%*	*-2.2%*
Electrics/Electronics	*-0.7%*	*-2.4%*	*-3.3%*	*-6.3%*
Production Solutions	*-7.3%*	*-6.0%*	*-7.9%*	*-13.2%*
Adjusted EBIT margin	***0.1%***	***-2.1%***	***-1.0%***	***-5.3%***
Adjusted EBITDA margin	***5.7%***	***3.4%***	***4.7%***	***0.4%***
EBIT margin	***-1.0%***	***-2.0%***	***-3.2%***	***-5.3%***

(in million € or %)	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025	4/1/2026 – 6/30/2026	4/1/2025 – 6/30/2025
Profit or loss	***- 6.9***	***- 10.2***	***- 5.9***	***- 9.3***
Earnings per share (€)	- 0.18	- 0.41	- 0.15	- 0.37

[1] The performance figure "revenues" is used in the sense of gross performance (sales revenues and changes in inventories) in the following.

(in million € or %)	6/30/2026	12/31/2025
Fixed assets	292.2	302.9
Net working capital	97.8	94.2
Net financial debt	- 30.1	- 78.0
Lease liabilities	- 130.6	- 138.2
Provisions	- 71.8	- 92.2
Equity	**157.6**	**88.6**
Balance sheet total	**618.1**	**587.2**

Equity ratio	*25.5%*	*15.1%*
Net financial debt/credit [-/+] / equity	*19.1%*	*88.1%*

(in million € or %)	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025	4/1/2026 – 6/30/2026	4/1/2025 – 6/30/2025
Operating cash flow	- 6.4	- 9.4	- 15.7	- 27.9
Investing cash flow	- 4.3	- 5.2	- 1.7	- 2.8
Free cash flow	- 10.7	- 14.6	- 17.4	- 30.7
Adjusted cash conversion rate [1]	77.5%	58.4%	77.6%	-277.4%
CapEx	4.3	5.2	1.7	2.9
CapEx/revenues	*1.3%*	*1.4%*	*1.1%*	*1.7%*

[1] The performance figure "adjusted cash conversion rate" is defined as the adjusted EBITDA less gross investments divided by the adjusted EBITDA. The adjusted EBITDA is calculated from the adjusted EBIT plus depreciation, amortization and impairment less expenses from purchase price allocation and non-recurring impairment charges related to the restructuring.

	6/30/2026	12/31/2025
Headcount at end of period, incl. apprentices	7,800	8,303
Apprentices in %	3.4%	4.2%

At €334.4 million, the revenue in the first half of the year was approx. €32.4 million or 8.8 percent below the previous year's level (first half of 2025: €366.7 million). The decline in revenue compared to the same period in the previous year can be seen in all three segments.

Adjusted EBIT increased by approx. €8 million compared with the same period in the previous year, amounting to €0.3 million (first half of 2025: -€7.6 million), which corresponds to an adjusted EBIT margin of 0.1 percent (first half of 2025: -2.1 percent).

The adjusted EBITDA figure in the 2026 reporting period was €19.0 million, which is around €6.4 million above the previous year (first half of 2025: €12.6 million). The adjusted EBITDA margin amounts to 5.7 percent (first half of 2025: 3.4 percent).

The headcount, including trainees, on June 30, 2026 was 7,800 employees (12/31/2025: 8,303 employees). 4,614 of these employees were employed in Germany, and 3,186 in the rest of the world (RoW) (12/31/2025: Germany: 5,205; RoW: 3,098).

Gross investments in fixed assets amounted to €4.3 million in the reporting period, which was below the level of the same period in the previous year (first half of 2025: €5.2 million). The equity ratio increased to 25.5 percent as of the reporting date due to the capital increase carried out during the reporting period (12/31/2025: 15.1 percent).

The net financial debt on June 30, 2026 amounted to €30.1 million, which was well below the level of December 31, 2025 (€78.0 million).

SUMMARY OF THE FIRST HALF OF THE 2026 FINANCIAL YEAR



SPECIAL-PURPOSE VEHICLES FOR GOVERNMENT AGENCIES AND EMERGENCY RESPONSE TEAMS:

The EDAG Group is expanding its position in the special-purpose vehicle market.

The market for special-purpose and government vehicles is experiencing strong momentum. Increased investment in defense, civil protection, disaster response, and public safety is driving demand for specialized vehicle solutions. For engineering service providers, this opens up attractive business opportunities characterized by long-term projects, high-quality standards, and close partnerships with vehicle manufacturers.

The EDAG Group highlighted its capabilities in this market at three major trade fairs during the first half of the year. Together with Land Rover, it showcased specially developed emergency response vehicles at INTERSCHUTZ in Hanover (June 1-6) and RETTmobil International in Fulda (May 6-8). At the GPEC European Police Congress and Trade Fair in Leipzig (May 20-22), the company presented specialized solutions based on Opel vehicles.

The partnership with Land Rover is a key differentiator in the market. As one of only two certified conversion partners in Germany, the EDAG Group has been developing special-purpose vehicles based on the Land Rover Defender for public safety and emergency response organizations for around three years. Combining engineering excellence with industrialization and homologation expertise, the company is well positioned to build long-term customer relationships in this demanding market segment.

APRIL M



"Public-sector investment in security and defense is creating long-term growth prospects for specialized engineering services. This adds momentum to the market and opens up new opportunities in areas where quality, reliability, and regulatory expertise are crucial. With its expertise in special-purpose vehicles, the EDAG Group is ideally positioned to capitalize on these developments over the long term," says Holger Merz, CFO of the EDAG Group.

These positive market trends are also reflected in the partnership with Land Rover. In the second half of the year, the collaboration will be further deepened through increased joint activities. Looking ahead, the EDAG Group is set to support the conversion of a Land Rover vehicle fleet for the German Armed Forces. This project highlights the growing importance of the Public Solutions business area and reinforces the EDAG Group's strategic focus on long-term engineering programs beyond the traditional automotive sector.





AY JUNE

SUMMARY OF THE FIRST HALF OF THE 2026 FINANCIAL YEAR

EXPANSION OF GLOBAL ENGINEERING CAPABILITIES:

NEW LOCATION STRENGTHENS THE EDAG GROUP'S PRESENCE IN INDIA

As development projects become increasingly embedded in global engineering networks, high-performing delivery centers with strong access to skilled talent are growing in importance. India is one of the world's most dynamic engineering markets and a key pillar of the EDAG Group's international growth strategy.
The opening of a new site in Baner, Pune marks another step in the company's continued international expansion and coincides with a significant milestone: the EDAG Group now employs more than 500 colleagues across its five Indian locations.

The new facility initially provides space for around 175 employees in the Vehicle Engineering and Electrics/ Electronics segments and has been designed to accommodate more than 330 workplaces. The additional capacity at the new site further strengthens the EDAG Group's global delivery organization and enhances its ability to execute international customer projects efficiently across locations.
The official opening on July 1, 2026, attended by around 200 employees, was personally led by CEO Harald Keller. Together with the team, he inaugurated the new location and celebrated the milestone of 500 employees in India.



APRIL M



"The growth of our team in India has been remarkable and reflects the strength in our international collaboration. Global Delivery is about more than just distributing development tasks across different locations. It is about working together as equals, with all teams contributing their strengths and taking joint responsibility for project success. The new location will help us provide even more flexible and efficient support to our customers worldwide," says Harald Keller, CEO of the EDAG Group. The new office strengthens the EDAG Group's global competitiveness and represents another important step in expanding its international engineering capacities. The Pune location will play a key role in delivering global development programs efficiently and supporting the continued growth of the EDAG Group's worldwide engineering network.



AY JUNE

THE EDAG SHARE

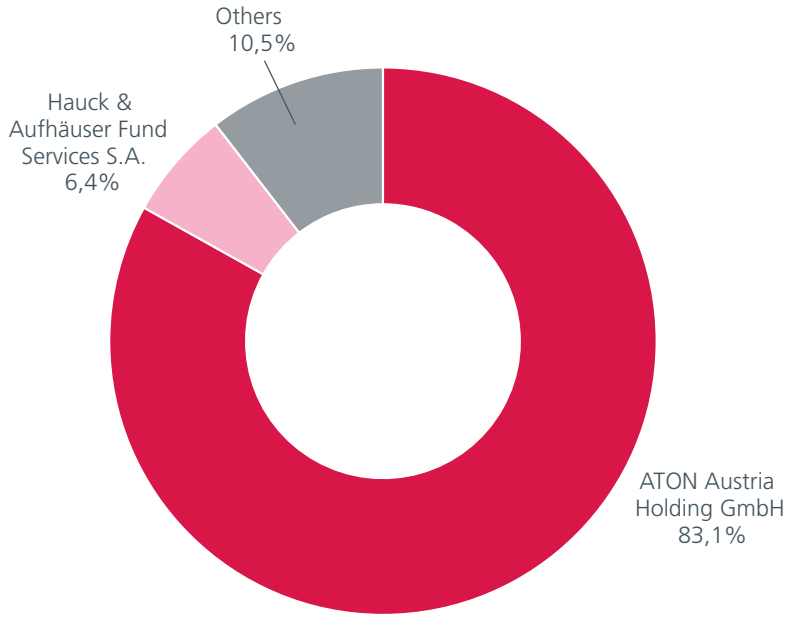
In June 2026, EDAG Engineering Group AG strengthened its capital base. The corporate law requirements for this were established by the Annual Shareholders' Meeting on May 7, 2026. As part of a capital increase, 12.5 million new shares were issued at an issue price of €4.00 per share, generating gross proceeds of €50 million. The new shares were subscribed for by ATON Austria Holding GmbH, excluding the subscription and preemptive rights of existing shareholders. In addition, a mandatory convertible loan in the amount of €25 million was agreed upon with ATON Austria Holding GmbH. In the event of mandatory conversion within three months of the loan's signing, the lender will acquire 6,250,000 shares at a conversion price of €4.00 per share. These measures have provided the EDAG Group with a total of €75 million to strengthen its equity base and secure the financial flexibility needed to further implement its strategic corporate initiatives.

1 Basic Share Information

ISIN	CH0303692047
WKN	A143NB
Ticker symbol	ED4
Share capital	CHF 1,500,000
Number of shares	37,500,000
Market segment	Prime Standard
Stock exchanges	Xetra, Frankfurt, Munich, Düsseldorf, Berlin, Stuttgart

2 Shareholder Structure

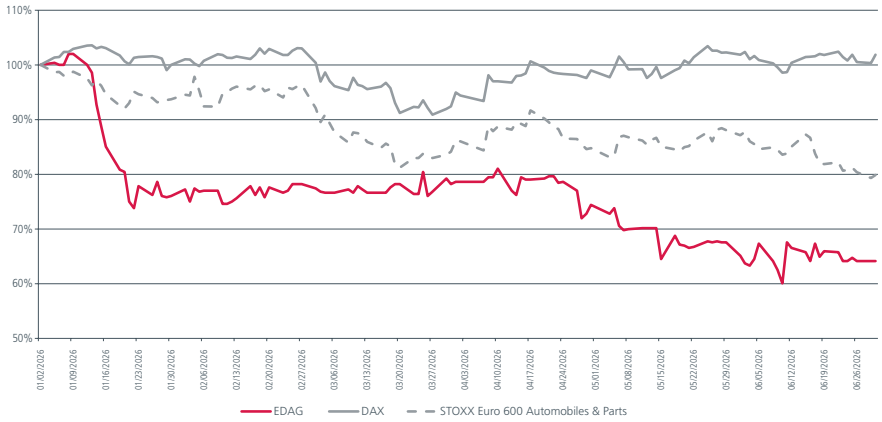
The largest individual shareholder of EDAG Engineering Group AG is ATON Austria Holding GmbH, which holds 83.1 percent. A further shareholder with holdings of more than three percent is Hauck & Aufhäuser Fund Services S.A. (incl. LOYS Sicav) with 6.4 percent. This information is based on voting rights notifications as per §§ 33 et seq. of the WpHG (German Securities Trading Law), received by the company on or before June 7, 2026.



3 Price Development

On January 2, 2026, the opening price of the EDAG share in XETRA trading was €5.34. Early in the year, the share price reached its highest closing price for the reporting period on January 8, at €5.06. The share price then initially declined. The price then showed a sideways trend before declining further starting in early May. A proposal of the Board of Directors to waive payment of a dividend was approved at the annual shareholders' meeting held on May 7. At €2.98, the stock recorded its lowest closing price for the reporting period on June 10. The capital increase carried out in mid-June was well received by the market and did not affect the share price. On June 30, the share ended the reporting period with a closing price of €3.18. During the first half of 2026, the average XETRA trade volume was 3,240 shares a day.

The German Stock Index (DAX) increased by some 2 percent in the reporting period, while STOXX Euro 600 Automobiles & Parts lost some 20 percent in the same period. The current EDAG share price is available on our website, at https://ir.edag.com/en/informationen-zur-aktie.



Source: Comdirect

4 Key Share Data

	1/1/2026 – 6/30/2026
Prices and trading volume[1]	
Closing price on June 30 (€)	3.18
Highest closing price (€)	5.06
Lowest closing price (€)	2.98
Average daily trading volume (number of shares)	3,240
Market capitalization on June 30 (€ million)	119.25

[1] In XETRA trading

A current summary of the analysts' recommendations and target prices for the EDAG share, the current share price and financial calendar are available on our website, at https://ir.edag.com/en.

HALF-YEARLY GROUP MANAGEMENT REPORT

1 Basic Information on the Group

1.1 Business Model

Three Segments

With the parent company, EDAG Engineering Group AG, Arbon (Switzerland), the EDAG Group is one of the largest independent engineering service providers. The entire group of companies will hereinafter be referred to as EDAG Group or EDAG.

Within the framework of its continuous development program, EDAG Group is accelerating the diversification of its portfolio. By taking this step, the company aims to consolidate its market position and meet both the changing needs of customers and the dynamic requirements of a range of different industries. The EDAG Group is focusing its international attention on selected fields of industry in addition to the international mobility industry. This includes an increasing number of customers from the defense sector and, as before, from the energy, semiconductor, chemical, and medical product industries. Due to the growth potential and special requirements in the defense sector, we are currently building up additional resources dedicated to this area. This also includes training, especially for employees who already have significant skills and experience in the existing specialist areas, particularly in the automotive industry.

As before, the EDAG Group's business is organized into the following segments: Vehicle Engineering, Electrics/Electronics and Production Solutions. We follow the sector-independent principle of production-optimized solutions, ensuring that development results are always tailored to production requirements.

Presentation of the Vehicle Engineering Segment

The Vehicle Engineering segment (VE) consists of services along the vehicle development process as well as responsibility for modules, derivatives and complete vehicles, from the initial idea through to the finished prototype. The segment is divided into the following divisions:

The **Body Engineering** division offers a wide range of vehicle development services. These include package & ergonomics, body assembly, surface design and interior and exterior development. A further focus is on the development of door, cover and gate systems. In addition, the range of services includes the design and development of glazing and the optical design of vehicle lighting systems including headlamps, rear lamps and small lamps. Innovative technologies and the integration and implementation of lightweight construction concepts play a crucial role in the division

Dimensional management which, by calculating tolerances and using simulation, helps to ensure the reproducibility and geometrical quality of the products, is increasingly gaining importance.

Interface management in the handling of complex module developments is also taking on an increasingly significant role. Systematic process management and close coordination between divisions help to optimize development times and improve product quality.

We regard sustainability and CO_2 reduction as our guiding principles.

As an engineering service provider, we already have a major impact on the future carbon footprint of products in the early phases of their design and development. Our team of specialists develops sustainable solutions which take the entire product life cycle into account.

These include:

- Lifecycle assessments (LCA) to assess environmental impact
- Advice on what materials to select, in particular with regard to sustainable and recyclable materials
- Development of alternative drivetrain technologies and lightweight design solutions
- Strategies for decarbonization in production and supply chains
- Developing and marketing our own software to enable us to provide reliable information on the future CO2 footprint in the early stages of a project

The services offered by the **Vehicle Integration** division range from engineering and simulation to component, system and complete vehicle validation for automobiles, commercial vehicles and motorcycles. We cover the entire spectrum of energy system and powertrain development through to integration with the corresponding energy storage systems (e.g. battery and hydrogen), and also develop intelligent, CO_2-saving chassis solutions. Computer-aided engineering (CAE) is used in the functional design of components and systems through to the complete vehicle. To ensure readiness for series production, functionality and durability are validated in our test laboratories. In the vehicle dynamics simulation center, it is now possible to test prototypes on an entirely virtual basis, thereby saving resources. The electromagnetic compatibility (EMC) of components, complete vehicles and products across the various branches of industry is tested and adapted in our EMC center.

Our **Models & Vehicle Solutions** division offers an extensive range of services, from styling to the physical validation of vehicles. We manufacture test vehicles, sub-assemblies, vehicle bodies and special, individual vehicle conversions. We are also one of the leading developers in the series production of high-quality hydrogen storage systems. Progress and the planning of large-scale MEGC (multiple element gas container) storage systems go hand in hand with the increasing demands for safe hydrogen storage solutions. We are continuing the development of our patented filling method to guarantee increased efficiency and safety.

Complete vehicle development and the development of interdisciplinary module packages are managed by the **Project Management** division with the involvement of our international subsidiaries. In this division, we provide support in areas ranging from the definition of the product strategy and concept development to series development and production. Project Management networks and directs all the development departments - internal and external - involved, in this way ensuring continuous design status progress throughout the development.

Just as the conclusion of a business transaction does not mean the end of the customer relationship, start of production (SOP) does not mark the end of the product development process. The **After Sales** division plays a vital role during both the market launch of a product and its life cycle on the market. If after sales requirements are integrated into the product development process at an early stage, overall costs can be reduced and customer satisfaction increased. Our After Sales Quality Management team optimizes development and production processes,

ensures that suppliers are qualified, and guarantees the quality of our products. The Technical Editing team draws up legally required documents and literature for all target groups, while our After Sales Digilab maximizes the efficiency of our systems and provides customer-specific solutions.

Presentation of the Electrics/Electronics Segment

The service portfolio in the Electrics/Electronics segment (E/E) is now divided into three areas of expertise which provide comprehensive solutions for all relevant development tasks and the current challenges in electronics development. Systematic innovation management, the use of new agile development processes and rapid customer-oriented development are the basis for a sustainable, high quality cooperation in projects with customers. The formerly independent Safety & Security division has been integrated into the C&SE – Consulting & Systems Engineering division.

Technical Sales in the E/E segment is responsible for the further development of this portfolio. To this end, market trends are identified at an early stage and incorporated into the service portfolio in accordance with customer requirements.

With a constantly evolving organization of excellence in the three areas of expertise, the structure of the delivery organization of the E/E segment covers all engineering services necessary for a complete system solution. Projects are handled in cooperations across various segments and sites, in global delivery models.

The **C&CE - Consulting & Systems Engineering division** (previously: Systems Engineering) develops electrical and electronic systems and functions, through to entire E/E architectures. In this context, the division develops innovative domain or service-oriented E/E architectures on the basis of a fully integrated tool-based E/E architecture development process. Starting with the initial feature list, topology and the vehicle electrical system, through to integration in the corresponding vehicle, EDAG provides support and development services for all development phases through to series production. Both the overall systems and their components, sensors, actuators and controls, are taken into account during the development of electronic systems in all relevant functional groups of the E/E architecture. The core competency centers on the management of the development process throughout the entire development, following either an OEM or EDAG process model. Whereas there is a tendency to perform specifying activities at the beginning, the focus of tasks

shifts towards controlling system integration and system validation as the project progresses, concluding with support during the approval phase of the market-ready systems. The area of expertise also includes Safety & Security. With in-depth expertise in functional safety and industrial cybersecurity, we develop solutions that protect people, safeguard critical processes, and ensure availability of complex systems.

The **S&V – Simulation & Validation** division (previously: Integration & Validation) combines functional E/E validation skills. The key aspects here are the creation of test strategies and test specifications for testing electronic vehicle functions, and carrying out the corresponding tests. These are carried out in virtual test environments, in the laboratory, at a test site, or on the road, in a variety of ways ranging from manual to highly automated. This division also handles the conception and provision of the required testing technology and infrastructure, which involves developing and setting up optimized test facilities in accordance with the relevant test requirements. All E/E aspects relating to prototype and test vehicle construction are also covered by this division.

SWAI – Software & AI (previously: E/E Software & Digitalization) develops hardware and software components. EDAG provides support throughout the entire development cycle from the concept phase to series production, and assumes responsibility for all development activities. Development in line with the ASPICE standard in highly automated tool chains and agile development teams is one of the daily challenges faced in the endeavor to ensure efficient processing with high-quality engineering in the projects. Information technology is another focus of Software & Digitalization. Innovative services are developed here, on behalf of customers. Key aspects are the connection of vehicles to the mobility backend, user interfaces and the development of specialized tools for mobility development. The E/E service portfolio also includes agile development processes and distinctive technological expertise in classic software development in the frontend and backend and in special applications in the field of AI and data science.

Process & Product Data Management (in short: PPDM) provides a key addition to the EDAG service portfolio. Applying its in-depth customer-specific process and systems knowledge, PPDM deals with the project-spanning, cross-divisional management of all process operations, in this way delivering systematic and transparent results which enable the individual milestones in the product development process to be achieved. PPDM services range from classic OEM tasks such as bills of materials and

release management, project back office management, version and configuration management, test vehicles and vehicle management, through to homologation, localization and certification management. The fields of consulting & strategy, environmental management and life cycle management round off this wide-ranging field of activity and provide our clients with ideas for a consistent and more efficient design of their operational methods and processes.

Presentation of the Production Solutions Segment

At the start of fiscal year 2026, the "Production Solutions" (PS) segment underwent organizational adjustments. As part of this process, the segment's previous structure – which comprised the Automotive Solutions, Industrial Solutions, and Smart City Solutions divisions – was realigned. Accordingly, the segment is now organized into the Planning Smart Factory, Engineering Smart Factory, and Feynsinn business units. The reorganization aims to consolidate technical expertise along the value chain of industrial production systems.

Production Solutions provides consulting, planning, engineering, and implementation services for factories, production systems, and related digital solutions. The segment operates internationally, with locations in Germany, the US, India, Hungary, and Austria, among others.

The segment's services cover the areas of Smart Factory, Smart People, Smart Ecosystem, Industrial Metaverse, and Public Solutions. These areas describe the technical focus of the services offered and are addressed across various departments.

The **Smart Factory** area covers services for the planning, development, and implementation of factories and production systems. This includes factory planning, production and logistics planning, building design, automation technology, and digital planning and simulation methods. In addition, the segment integrates technologies such as robotics, virtual commissioning, and AI-based applications into production environments.

The **Smart People** area covers solutions for the provision of information, collaboration, and the training and development of employees in the production environment. This includes, in particular, digital training and assistance systems, as well as applications to support operational processes.

The **Smart Ecosystem** area covers consulting and development services for digital business models, IT, and system architectures in the industrial environment. It focuses on integrating information technology (IT) and operational technology (OT), networking production and automation systems, and addressing information security and cybersecurity requirements. In addition, this area includes services for the implementation and integration of artificial intelligence applications in development, production, and operations.

The **Industrial Metaverse** area covers the use of digital models and virtual environments to plan, simulate, and analyze products, production systems, and factories. This involves, in particular, the use of digital twins, visualization solutions, and virtual reality (VR) and augmented reality (AR).

The **Public Solutions** area covers process modeling and digitization services for public sector clients and infrastructure. This particularly includes services in the areas of public buildings, educational institutions, healthcare, transportation infrastructure, and other public and municipal facilities. The services encompass both the planning and implementation of structural and technical infrastructure and digital solutions to support operations, process management, and administration.

The operational activities of the Production Solutions segment are carried out by the Planning Smart Factory, Engineering Smart Factory, and Feynsinn divisions. Their respective service portfolios and responsibilities are outlined below.

The **Planning Smart Factory** division comprises planning of production systems and factories. The services range from the analysis of existing production and logistics structures, through feasibility studies, master and layout planning, to concept development for greenfield and brownfield projects. This involves taking production processes, logistics, buildings, building services, and IT and automation structures into account as part of the planning process. In addition, the division is responsible for developing factory and production concepts and planning investment and implementation measures. Depending on the scope of the project, Planning Smart Factory acts as the general planner, general contractor, or general project manager and coordinates the various disciplines involved across all project phases. To support the planning process, the division uses digital factory models, simulations, and virtual representations of production and logistics systems. These include digital twins, which can be used to analyze and evaluate different planning options.

Complementary visualization techniques and applications based on virtual reality (VR) and augmented reality (AR) are utilized as well.

The **Engineering Smart Factory** division covers the technical implementation of production concepts and the development of production systems and manufacturing equipment. The range of services includes mechanical, electrical, and mechatronic engineering of production facilities and special-purpose machines, the selection and integration of automation and robotics solutions, and virtual and real commissioning. The division also provides services in the areas of simulation, virtual commissioning (VIBN), and digital validation of production systems, which are utilized during the planning and implementation of facilities and production processes. Engineering Smart Factory supports projects from the technical design phase through to commissioning and, if required, assists with the production process and coordination of suppliers and project partners. Depending on the project structure, the division acts as the general contractor or general manager. Services are provided for various production and manufacturing applications and range from individual engineering tasks to the implementation of complete production systems.

The **Feynsinn** division offers consulting, design, and implementation services relating to the digitization of product and production development processes. Its services range from process analysis and system automation to data management, system architecture, and digital twins. In addition, the department develops and implements visualization solutions for industrial applications. These include, in particular, applications based on virtual reality (VR), augmented reality (AR), and mixed reality (MR), along with digital training, assistance, and collaboration solutions. The metys platform provides applications to visualize products, processes, and production data.

1.2 Targets and Strategies

Since its foundation in 1969, the EDAG Group has been continually developing. With an interdisciplinary team of some 7,800 employees, the EDAG Group, in its global network spanning approximately 30 international subsidiaries, realizes projects in the fields of mobility solutions, industry solutions and public solutions.

Working across all industries, the EDAG Group develops products and production facilities that take all manufacturing-relevant processes into full account and integrate them into a holistic network. With its own 360-degree development

approach, the EDAG Group covers the entire spectrum of modern mobility, combining innovative technologies and future-oriented concepts. Innovative strategies, data integration, and a digital infrastructure form the foundation for development solutions – ranging from highly automated industrial environments and defense applications to sustainable concepts for public sector clients.



Corporate Purpose

The focus of our activities is always on people and their need for progress. From this, our corporate purpose **"YOUR GLOBAL ENGINEERING & TECHNOLOGY EXPERTS"** is also derived.

This emphasizes our motivation to reinvent ourselves every day and so be in a position to provide our customers, partners and society as a whole with technological solutions that will pave the way for change. The aim is to build on what has already been tried and tested, while at the same time promoting agility, new ideas and further developments. For our employees, "reinvent yourself" creates a balance between stability and change.

Company Vision and Mission

Our corporate purpose is the basis from which the vision for the EDAG Group is derived:

"Shaping the future of mobility and industry together. Efficiently. Safely. Sustainably."

This gives us a clear picture of the future of our company.

EDAG therefore pursues the following goals:

- A talent factory for all employees
- A competence center for new technologies and solutions
- An agile market and future-shaping company
- A source of inspiration and vision based on clear values
- An economically, ecologically and socially sustainable engineering service provider

2 Financial Report

2.1 Macroeconomic and Industry-Specific Conditions

According to the International Monetary Fund's (IMF) latest outlook on July 8, 2026, global economic growth is expected to be slightly lower at 3.0 percent for 2026 compared to the average of the previous two years (3.5 percent).

According to the VDA [Association of the German Automotive Industry] (as of July 2026), the first half of the 2026 financial year saw an increase in sales of new vehicles in Germany. At some 1.5 million units, this figure was 5.8 percent higher than in the same period in the previous year.

According to the VDA, 7.2 million new passenger cars were registered in the European automotive market (EU, EFTA, and the UK) from January to June 2026. This represents a 6.1 percent increase compared to the same period in the previous year. The five largest individual markets all showed positive development: In the first half of the fiscal year, the markets in Italy (+9.5 percent), the United Kingdom (+9.2 percent), Spain (+6.2 percent), Germany (+5.8 percent), and France (+1.8 percent) each reported higher registration figures compared to the same period in the previous year.

In Germany, an increase of 37.1 percent in new registrations of electric passenger cars (BEV and PHEV) was recorded in the first half of 2026. New BEV (Battery Electric Vehicle) registrations increased by 47.9 percent in, while PHEV (plug-in hybrid electric

vehicle) registrations increased by 17.9 percent compared to the same period in the previous year.

As a result of the increase in the number of electric car registrations (BEV and PHEV), with sales of 531,799 vehicles (same period in the previous year: 387,762), the proportion of electric cars in relation to the total number of cars sold rose to 35.8 percent in the first half of 2026 (same period in the previous year: 27.6 percent). Likewise, the number of hybrid passenger cars rose to 427,633 (28.8 percent) in the reporting period, compared to 399,888 (28.5 percent) in the first half of 2025. In contrast, registrations of gasoline-powered passenger cars declined both in terms of absolute sales figures to 325,087 vehicles (same period in the previous year: 397,556) and in terms of market share to 21.9 percent (same period in the previous year: 28.3 percent). With 193,134 vehicles, the absolute sales figures for diesel-powered passenger cars have likewise fallen compared to the same period in the previous year, with 211,256 vehicles. The proportion of all diesel-powered cars sold in the reporting period was 13.0 percent (same period in the previous year: 15.1 percent).

In the USA, the volume on the light vehicle market (passenger cars and light-duty) in the first half of 2026 decreased by 2.8 percent to 7.9 million vehicles compared to the same period in the previous year. In China, the electromobility sector is growing less dynamically than before – partly due to the elimination of the full exemption from passenger car purchase tax for NEVs (New Energy Vehicles) and the expiry of regional subsidy programs. Consequently, only 8.8 million new vehicles in this category were sold between January and end of June 2026, a reduction of 18.9 percent compared to the same period in the previous year. With 2.0 million vehicles, Japan also saw a 0.3 percent increase in new registrations compared to the same period in the previous year. An increase in market volume was also observed in India with 2.6 million (+19.1 percent) and Brazil with some 1.4 million vehicles (+20.2 percent) in the reporting period.

In the latest publication of the ZVEI Economic Barometer dated July 7, 2026, the German Electrical and Digital Manufacturers' Association (ZVEI e. V.) recorded an increase of 8.7 percent in incoming orders in the German electrical and digital industry in the first five months of the 2026 reporting year. Orders from Germany increased slightly by 1.0 percent, while those from international customers rose strongly by 14.9 percent.

2.2 Financial Performance, Cash Flows and Financial Position of the EDAG Group

Financial Performance

Development of the EDAG Group

As of June 30, 2026, orders on hand increased to €372.6 million, compared to €336.2 million as of December 31, 2025. Neither potential call-offs relating to general agreements nor call-offs relating to production orders are included in the orders on hand. In the six-month period just ended, the EDAG Group generated incoming orders amounting to €363.0 million, which, compared to the same period in the previous year (€409.4 million), represents a decrease of €46.3 million (-11.3 percent).

At €334.4 million, revenue in the half-year just ended was approx. €32.4 million or 8.8 percent below the level of the same period in the previous year (first half of 2026: €366.7 million). The decline in revenue compared to the same period in the previous year is primarily a result of the overall still tense market situation, and is reflected in all three segments.

Other income decreased by €5.7 million to €9.4 million in the past half-year compared with the same period in the previous year. The decline is primarily attributable to a positive effect (€6.5 million) resulting from an adjustment in the same period of the previous year to restructuring provisions that had been established in 2024 for strategic measures initiated by the EDAG Group to drive growth and increase efficiency and competitiveness. In the same context, €6.5 million was reported under "Other Expenses" during the same period of the previous year. Due to this effect, other expenses decreased by €4.1 million to €52.2 million in the half-year period just ended.

At €32.7 million, materials and services expenses decreased compared to the level of the previous year (first half of 2025: €37.3 million). The materials and services expenses ratio stood at 9.8 percent, which is a slight decrease compared to the same period in the previous year (first half of 2025: 10.2 percent). At 3.1 percent, the materials expenses ratio is below the previous year's level (first half of 2025: 4.3 percent). On the other hand, at 6.6 percent, the ratio of service expenses in relation to the revenues was above the level of the same period in the previous year (first half of 2025: 5.9 percent).

In the half-year just ended, the company's workforce, including apprentices, numbered 7,945 employees on average, which was below the previous year's level (first half of 2025: 8,891 employees). Compared to the same period in the previous year, the EDAG Group's personnel expenses decreased by 11.5 percent to €243.6 million in the reporting period (first half of 2025: €275.3 million), primarily as a result of the declining headcount.

Depreciation, amortization and impairments totaled €18.7 million (first half of 2025: €20.2 million).

At €-3.3 million (first half of 2025: €-7.5 million), the EBIT was significantly above the level of the previous year. This resulted in an EBIT of -1.0 percent (first half of 2025: -2.0 percent). The adjusted EBIT figure for the half year just ended was €0.3 million (first half of 2025: €-7.6 million), which is equivalent to an adjusted EBIT margin of 0.1 percent (first half of 2025: -2.1 percent).

The financial result for the first half of 2026 was €-5.8 million, (first half of 2025: €-6.7 million).

During the reporting period, the EDAG Group recorded a significantly lower loss (first half of 2026: €-6.9 million) than in the same period of the previous year (first half of 2025: €-10.2 million). Nevertheless, the EDAG Group’s overall business performance during the reporting period was unsatisfactory.

Development of the Vehicle Engineering Segment

Incoming orders in the first half of 2026 amounted to €226.3 million, which was below the level of the same period in the previous year (first half of 2025: €246.0 million). At €201.5 million, revenues were also below the level of the same period in the previous year (first half of 2025: €206.3 million). All in all, an EBIT of €4.1 million was reported for the Vehicle Engineering segment in the half year just ended (first half of 2025: €-1.4 million). The adjusted EBIT margin amounted to 2.0 percent (first half of 2025: -0.7 percent), which was well above the level of the same period in the previous year.

Development of the Electrics/Electronics Segment

Incoming orders in the first half of the year decreased by €5.5 million to €103.7 million compared with the same period in the previous year (first half of 2025: €109.2 million). Revenue totaled €98.1 million, which was also below the level of the same period in the previous year (€109.1 million). The adjusted EBIT stood at -€0.7 million (first half of 2025: -€2.6 million). The adjusted EBIT margin amounted to -0.7 percent (first half of 2025: -2.4 percent), which was well above the level of the same period in the previous year.

Development of the Production Solutions Segment

In the Production Solutions segment, incoming orders in the first half of the year amounted to €38.9 million, which was well below the level of the same period in the previous year (first half of 2025: €64.7 million). At €42.1 million, revenue in the first half of the year was below the previous year's level (first half of 2025: €59.4 million), as was the adjusted EBIT margin, which stood at -7.3 percent (first half of 2025: -6.0 percent). Overall, the adjusted EBIT for the Production Solutions segment stood at €-3.1 million in the first half of the year (first half of 2025: €-3.6 million), slightly above the level of the same period in the previous year.

Cash Flows and Financial Position

The EDAG Group's statement of financial position total increased by €30.8 million to €618.1 million, and was therefore above the level of December 31, 2025 (€587.2 million). At €333.1 million, non-current assets were slightly below the previous year's reporting date level (12/31/2025: €340.7 million). In the current assets, there was a significant increase of €37.6 million in the contract assets. By way of contrast, the accounts receivable decreased significantly by €40.4 million. These changes reflect the typical development for EDAG in the first half of a financial year, in line with the company's business activities. Cash and cash-equivalents increased by €42.9 million to €88.8 million.

Pursuant to a shareholder resolution dated June 10, 2026, the equity of EDAG Engineering Group AG was increased by €50.0 million through a cash contribution. In addition, the Board of Directors has decided to enter into a mandatory convertible loan with a face value of €25.0 million. The mandatory convertible loan has equity characteristics and is therefore reported as an addition to capital reserves. This resulted in an increase in equity from €88.6 million to €157.6 million. The equity ratio stood at 25.5 percent as of the reporting date, which was significantly above

the level as of the previous year's reporting date (December 31, 2025: 15.1 percent).

Non-current liabilities and provisions decreased to €207.2 million (12/31/2025: €215.4 million). Current liabilities and provisions decreased by €30.0 million to €253.3 million (12/31/2025: €283.3 million), mainly due to lower restructuring provisions amounting to €16.6 million.

In the first half of 2026, the operating cash flow was €-6.4 million (first half of 2025: €-9.4 million). The improvement is primarily attributable to the reduction in losses during the first half of the financial year.

At €4.3 million, gross investments in the reporting period were lower than in the previous year (first half of 2025: €5.2 million). At 1.3 percent, the ratio of gross investments in relation to revenues was also slightly below the level of the previous year (first half of 2025: 1.4 percent).

The Executive Management regards the overall economic situation of EDAG Group AG as challenging. The company was able to meet its payment obligations at all times throughout the reporting period.

2.3 HR Management and Development

The success of the EDAG Group depends to a significant extent on committed and well qualified employees. Behind the company's comprehensive service portfolio are people with widely differing occupations and qualifications. In addition, the EDAG Group is also characterized by the special commitment and attitude of its employees. Throughout its long-standing history, EDAG has always ensured that both young and experienced employees are offered interesting and challenging activities and projects, and are provided with the prospect of and the necessary space for personal responsibility and decision-making. And this is the primary focus of both our human resources management and development. For a more detailed representation of HR management and development, please see the Group Management Report in the Annual Report for 2025.

On June 30, 2026, the EDAG Group employed a workforce of 7,800 people (12/31/2025: 8,303 people). Personnel expenses amounted to €243.6 million in the reporting period (first half of 2025: €275.3 million).

3 Forecast, Risk and Reward Report

3.1 Risk and Reward Report

The following changes to the risks and rewards described in the Group Management Report in the Annual Report for 2025 have occurred:

Operative risks in the first half of 2026 are in risk category A (2025: B), with an unchanged medium probability of occurrence. These adjustments are due to the still tense market situation.

On the date of publication of the Consolidated Interim Report, the Group Executive Management still does not believe that any of the risks reported and assessed in the Group Management Report in the Annual Report for 2025 will jeopardize the existence of the company. The effects of geopolitical and macroeconomic uncertainties and the threat of protectionist trade restrictions do, however, pose a risk to EDAG.

In our opinion, our strategic orientation and financial direction, our position on the market and the measures we have taken all provide a sound basis for the successful handling of the existing risks and the challenges they present. The company has successfully completed the refinancing measures initiated in 2025. In addition to the above-mentioned increase in equity, the overdraft facilities were converted into a syndicated loan agreement in July 2026. The promissory note loan tranche due in July 2026 was repaid on time. For a more detailed representation of the Risk and Reward Report, please see the Group Management Report in the Annual Report for 2025.

3.2 Forecast

According to the latest IMF estimate announced on July 8, 2026, economic performance in Germany is expected to grow in the 2026 reporting year (+0.7 percent); 1.0 percent growth is forecast for 2027. The IMF expects a growth rate of 0.9 percent in 2026 and of 1.2 percent in 2027 for the eurozone. Growth of the US economy is expected to reach 2.3 percent in 2026, while a growth rate of 2.2 percent is anticipated in 2027. According to the latest estimate, China, with forecasts for a 4.6 percent increase in economic performance in 2026 and 4.1 in

2027, will continue to be a growth engine for the global economy. Furthermore, this expected growth in China will be surpassed by India, for which an increase in economic performance of 6.4 percent is forecast for 2026 and 6.7 percent in 2027. Germany is therefore lagging behind the eurozone in terms of growth.

In the major international automobile markets, the business environment of the automotive industry in 2026 will continue to be challenging. Geopolitical and macroeconomic uncertainties, the threat of protectionist trade restrictions and persistently high energy and consumer prices are adversely impacting future development.

In its forecast of July 24, 2026, the VDA therefore anticipates just a slight increase in the number of registrations in the passenger car/light vehicle markets in Europe (2 percent) and a decrease in the USA (4 percent) in 2026. Furthermore, the Chinese market is expected to see a 5 percent decline in 2026, compared with 4 percent growth in 2025. A growth rate of 2 percent is projected for 2027. In its annual press conference on February 10, 2026, the VDA forecast that there would be a total of 81.2 million new vehicle registrations (cars and light commercial vehicles) in the current financial year.

Besides the sales figures, however, technological and digital trends are having an enormous influence not just on our own business model, but also on those of the OEMs. In particular, automotive startup companies can see an opportunity to reshape the mobility of the future. The current emission standards and far-reaching sustainability regulations are making the further development of classic powertrain types essential, and promoting the integration of alternative powertrains. The BEV/ PHEV[1] technologies are also becoming increasingly important. In addition, e-fuels and the hydrogen-based fuel cell are providing high-tech engineering service providers with diverse opportunities. Further challenges for all market participants are being created by the future-oriented fields of software, sensors, autonomous and connected driving, and the development of artificial intelligence. The development of new digital business fields and mobility services necessitates additional development and capacity requirements, which could lead to new growth opportunities for the engineering service market. The continuing consolidation of the engineering service providers and changed responsibility models in the drafting of work contracts will also bring about lasting changes within the sector.

[1] Battery electric vehicle (BEV)/ plug-in hybrid electric vehicle (PHEV)

As a global-level partner to our customers, EDAG wants to operate successfully and achieve profitable growth rates again. EDAG is one of the top engineering service providers in the automotive sector, and well positioned to handle the market changes towards increasingly large and complex projects with more and more engineering responsibility. Targeted investments and a clear focus on our performance and technology spectrum have strengthened our international market position for fully integrated vehicle development and large module packages. By creating a synergy between the flexible and mobile application of our expertise, the utilization of our internal, Global Delivery resources, and an international project management team, we strive, at a global level, to meet our customers' expectations.

The market for engineering services remains highly dynamic. With a growing focus on CO_2 reduction, the development of alternative drive concepts is being massively accelerated. Trend topics such as highly automated driving and data-based business models call for completely new vehicle architectures, and are increasingly leading to a separation of hardware and software in development. The large number of powertrain variants will make flexible and networked smart factories indispensable. All these developments are driving the demand for development services, and will, in the medium to long term, lead to considerable opportunities. The VDA anticipates an investment volume of €320 billion in research and development in the automotive industry in the period until 2030; to this must be added capital investments in the amount of approx. €220 billion on the conversion of existing and the construction of new plants.

We further expect the defense sector, in particular, to demonstrate a high willingness to invest and attractive medium- to long-term growth prospects by 2026.

We do not at present see any risk to the continued existence of the company in the geopolitical conflicts, the persistently high level of energy and staffing costs and the general slowdown in purchasing, but do see a risk that its development might be impaired. The ongoing dynamic situation in connection with geopolitical conflicts, and to some extent with the protectionist economic policies being implemented in the global environment, harbors uncertainties the development of which cannot be foreseen. It is difficult to reliably predict the possible consequences for supply chains and the availability of pre-products and raw materials in the industries relevant to us. With the exceptional uncertainties arising as a result, companies across all

sectors find themselves facing considerable challenges when it comes to forecasting economic development and deriving a reliable and dependable quantitative outlook.

Delays in the awarding of contracts, project cancellations, heterogeneous capacity utilization in different areas and locations, and continuing price pressure still pose substantial risks for engineering service providers.

For the 2026 financial year, EDAG forecasts revenue development in the range of approximately +/- 5 percent. We are now assuming that we will be at the lower end of the range, which would correspond to a decline in revenue. We continue to expect an adjusted EBIT margin that, based on current estimates, will range from a positive level up to around 3 percent. It is expected that the investment rate is likely to remain in the region of approx. 2 to 3 percent.

However, the estimates outlined here are still largely dependent on the uncertainties described above.

The following table provides a summary of the outlook for 2026:

in € million	2025	Forecast 2026
Group		
Sales revenues	714.0	Changes of around +/- 5[1] percent
Adjusted EBIT margin	-1.8%	Positive level of up to approx. 3 percent
Investment rate	1.8%	Approx. 2 to 3 percent

[1] We are now assuming that we will be at the lower end of the range.

4 Disclaimer

The Interim Management Report contains future-based statements related to anticipated developments. These statements are based on current projections, which by their nature include risks and uncertainties. Actual results may differ from the statements provided here.

ABRIDGED CONSOLIDATED FINANCIAL STATEMENTS

1 Consolidated Statement of Comprehensive Income

in € thousand	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025	4/1/2026 – 6/30/2026	4/1/2025 – 6/30/2025
Profit or loss				
Sales revenues and changes in inventories[1]	334,391	366,742	162,579	174,184
Sales revenues	334,321	366,200	162,349	174,378
Changes in inventories	70	542	230	- 194
Other income	9,444	15,126	5,240	10,883
Material expenses	- 32,651	- 37,260	- 15,613	- 18,758
Gross profit	**311,184**	**344,608**	**152,206**	**166,309**
Personnel expenses	- 243,619	- 275,312	- 118,607	- 133,787
Depreciation, amortization and impairment	- 18,739	- 20,202	- 9,258	- 10,006
Net result from impairment losses or impairment loss reversal of financial assets	34	- 319	- 520	- 295
Other expenses	- 52,154	- 56,293	- 29,000	- 31,377
Earnings before interest and taxes (EBIT)	**- 3,294**	**- 7,518**	**- 5,179**	**- 9,156**
Result from investments accounted for using the equity method	188	550	449	207
Financial income	346	1,434	158	599
Financing expenses	- 6,383	- 8,697	- 3,183	- 4,418
Financial result	**- 5,849**	**- 6,713**	**- 2,576**	**- 3,612**
Earnings before taxes	**- 9,143**	**- 14,231**	**- 7,755**	**- 12,768**
Income Taxes	2,286	3,983	1,824	3,496
Profit or loss	**- 6,857**	**- 10,248**	**- 5,931**	**- 9,272**

[1] Described below in simplified terms as revenues.

in € thousand	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025	4/1/2026 – 6/30/2026	4/1/2025 – 6/30/2025
Profit or loss	**- 6,857**	**- 10,248**	**- 5,931**	**- 9,272**
Other comprehensive income				
Profits/losses reclassifiable under certain conditions				
Currency translation differences				
Profits/losses included in equity from currency translation differences	893	- 2,135	426	- 1,770
Total profits/losses reclassifiable under certain conditions	**893**	**- 2,135**	**426**	**- 1,770**
Not reclassifiable profits/losses				
Revaluation of net obligation from defined benefit plans				
Revaluation of net obligation from defined benefit plans before taxes	760	1,491	- 438	- 72
Deferred taxes on defined benefit plans	- 227	- 443	131	26
Total not reclassifiable profits/losses	**533**	**1,048**	**- 307**	**- 46**
Total other comprehensive income before taxes	1,653	- 644	- 12	- 1,842
Total deferred taxes on the other comprehensive income	- 227	- 443	131	26
Total other comprehensive income	**1,426**	**- 1,087**	**119**	**- 1,816**
Total comprehensive income	**- 5,431**	**- 11,335**	**- 5,812**	**- 11,088**
From the profit or loss attributable to:				
Shareholders of the parent company	- 6,861	- 10,174	- 5,947	- 9,240
Non-controlling interests	4	- 74	16	- 32
From the total comprehensive income attributable to:				
Shareholders of the parent company	- 5,441	- 11,294	- 5,828	- 11,080
Non-controlling interests	10	- 41	16	- 8
Earnings per share of shareholders of EDAG Group AG [diluted and basic in €]				
Earnings per share	- 0.18	- 0.41	- 0.15	- 0.37

2 Consolidated Statement of Financial Position

in € thousand	6/30/2026	12/31/2025
Assets		
Goodwill	75,899	75,933
Other intangible assets	2,658	3,532
Property, plant and equipment	83,808	86,897
Rights of use from leasing	110,079	116,798
Financial assets	165	186
Investments accounted for using the equity method	19,610	19,546
Non-current other financial assets	548	548
Non-current other non-financial assets	1,035	1,112
Deferred tax assets	39,332	36,167
Non-current assets	**333,134**	**340,719**
Inventories	4,648	5,217
Current contract assets	99,084	61,503
Current accounts receivable	66,557	106,942
Current other financial assets	2,709	2,540
Current securities, loans and financial instruments	29	48
Current other non-financial assets	20,292	23,437
Income tax assets	2,787	3,892
Cash and cash equivalents	88,819	42,931
Current assets	**284,925**	**246,510**
Assets	**618,059**	**587,229**

in € thousand	6/30/2026	12/31/2025
Equity, liabilities and provisions		
Subscribed Capital	1,462	920
Capital reserves	113,969	40,000
Retained earnings	51,707	58,658
Reserves from profits and losses recognized directly in equity	- 3,844	- 4,377
Currency translation differences	- 5,854	- 6,741
Equity attributable to shareholders of the parent company	**157,440**	**88,460**
Non-controlling interests	143	133
Equity	**157,583**	**88,593**
Provisions for pensions and similar obligations	32,642	32,141
Other non-current provisions	2,786	2,216
Non-current financial liabilities	64,011	65,144
Non-current lease liabilities	107,311	115,725
Non-current other financial liabilities	110	110
Non-current other non-financial liabilities	271	27
Deferred tax liabilities	42	9
Non-current liabilities and provisions	**207,173**	**215,372**
Current provisions	36,387	57,813
Current financial liabilities	54,912	55,875
Current lease liabilities	23,248	22,524
Current contract liabilities	58,505	63,754
Current accounts payable	25,400	26,722
Current other financial liabilities	4,277	3,633
Current other non-financial liabilities	49,765	50,603
Current income tax liabilities	809	2,340
Current liabilities and provisions	**253,303**	**283,264**
Equity, liabilities and provisions	**618,059**	**587,229**

3 Consolidated Cash Flow Statement

in € thousand		1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025
	Profit or loss	**- 6,857**	**- 10,248**
+/-	Income tax expenses/income	- 2,286	- 3,983
-	Income taxes paid	- 1,377	9,472
+	Financial result	5,849	6,713
+	Interest received	202	1,501
+	Dividends received	124	-
+/-	Depreciation and amortization/write-ups on tangible and intangible assets	18,739	20,202
+/-	Other non-cash item expenses/income and changes recognized directly in equity	- 537	1,625
+/-	Increase/decrease in non-current provisions	542	- 414
-/+	Profit/loss on the disposal of fixed assets	- 23	- 93
-/+	Increase/decrease in inventories	1,548	- 2,403
-/+	Increase/decrease in contract assets, receivables and other assets that are not attributable to investing or financing activities	7,030	- 2,391
+/-	Increase/decrease in current provisions	- 21,552	- 9,942
+/-	Increase/decrease in accounts payable and other liabilities and provisions that are not attributable to investing or financing activities	- 7,812	- 19,459
=	**Cash inflow/outflow from operating activities/operating cash flow**	**- 6,410**	**- 9,420**
+	Deposits from disposals of tangible fixed assets	25	18
-	Payments for investments in tangible fixed assets	- 4,124	- 4,540
+	Deposits from disposals of intangible fixed assets	-	89
-	Payments for investments in intangible fixed assets	- 162	- 681
+	Deposits from disposals of financial assets	21	7
-	Payments for investments in financial assets	- 20	- 53
=	**Cash inflow/outflow from investing activities/investing cash flow**	**- 4,260**	**- 5,160**

in € thousand		1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025
+	Deposits from capital increases and grants from the shareholders	75,000	-
-	Interest paid	- 4,051	- 6,055
-	Repayment of financial liabilities	- 3,868	- 520
-	Repayment of lease liabilities	- 11,233	- 9,829
=	**Cash inflow/outflow from financing activities/financing cash flow**	**55,848**	**- 16,404**
	Net cash changes in financial funds	**45,178**	**- 30,984**
-/+	Effect of changes in currency exchange rate and other effects from changes of financial funds	710	- 856
+	Financial funds at the start of the period	42,931	125,469
=	**Financial funds at the end of the period [cash and cash-equivalents]**	**88,819**	**93,629**
=	**Free cash flow (FCF) – equity approach**	**- 10,670**	**- 14,580**

4 Consolidated Statement of Changes in Equity

in € thousand	Subscribed capital	Capital reserves	Retained earnings	Currency translation	Revaluation from pension plans	Shares in investments accounted for using the equity method	Equity attributable to majority shareholders	Non-controlling Interests	Equity
As per 1/1/2026	**920**	**40,000**	**58,658**	**- 6,741**	**- 4,428**	**51**	**88,460**	**133**	**88,593**
Profit or loss	-	-	- 6,861	-	-	-	- 6,861	4	- 6,857
Other comprehensive income	-	-	-	887	533	-	1,420	6	1,426
Total comprehensive income	**-**	**-**	**- 6,861**	**887**	**533**	**-**	**- 5,441**	**10**	**- 5,431**
Capital increase	542	48,969	-	-	-	-	49,511	-	49,511
Convertible loan	-	25,000	-	-	-	-	25,000	-	25,000
First-time consolidation	-	-	- 90	-	-	-	- 90	-	- 90
As per 6/30/2026	**1,462**	**113,969**	**51,707**	**- 5,854**	**- 3,895**	**51**	**157,440**	**143**	**157,583**

in € thousand	Subscribed capital	Capital reserves	Retained earnings	Currency translation	Revaluation from pension plans	Shares in investments accounted for using the equity method	Equity attributable to majority shareholders	Non-controlling Interests	Equity
As per 1/1/2025	**920**	**40,000**	**102,256**	**- 4,942**	**- 5,382**	**31**	**132,883**	**187**	**133,070**
Profit or loss	-	-	- 10,174	-	-	-	- 10,174	- 74	- 10,248
Other comprehensive income	-	-	-	- 2,167	1,047	-	- 1,120	33	- 1,087
Total comprehensive income	**-**	**-**	**- 10,174**	**- 2,167**	**1,047**	**-**	**- 11,294**	**- 41**	**- 11,335**
As per 6/30/2025	**920**	**40,000**	**92,082**	**- 7,109**	**- 4,335**	**31**	**121,589**	**146**	**121,735**

5 Selected Explanatory Notes

5.1 General Disclosures

The EDAG Group is one of the largest independent engineering service providers and handles projects in the fields of mobility, defense, industry, and public in the Vehicle Engineering, Electrics/Electronics and Production Solutions segments.

The parent company of the EDAG Group is EDAG Engineering Group AG ("EDAG Group AG"). The EDAG Group AG was founded on November 2, 2015, and was entered as a stock corporation in the commercial register of the Swiss canton Thurgau on November 3, 2015. The registered office of the company is: Schlossgasse 2, 9320 Arbon, Switzerland.

Since December 2, 2015, the company has been listed for trading on the regulated market of the Frankfurt Stock Exchange with concurrent admission to the sub-segment of the regulated market with additional post-admission obligations (Prime Standard):

International Securities Identification Number (ISIN):	CH0303692047
Securities identification number (WKN):	A143NB
Trading symbol:	ED4

The shares are denominated in Swiss francs. The functional currency is the euro, and shares are traded in euros. The company's shares are briefed in a global certificate and deposited with Clearstream. Each company share entitles its holder to a vote at the company's annual shareholders' meeting.

The financial statements of the subsidiaries included in the Consolidated Half-Yearly Financial Report were prepared using uniform accounting and valuation principles as of EDAG Group AG's financial reporting date (June 30, 2026).

The unaudited consolidated half-year financial report has been prepared using the euro as the reporting currency. Unless otherwise stated, all amounts are given in thousands of euros. Where percentage values and figures are given, differences may occur due to rounding.

In accordance with IAS 1, the statement of financial position is divided into non-current and current assets and liabilities. Assets and liabilities are classified as current if they are expected to be sold or settled within a year or within the company's or group's normal operating cycle. In compliance with IAS 12, deferred taxes are posted as non-current assets and liabilities. Likewise, pension provisions are also posted as non-current items.

The statement of comprehensive income is structured according to the nature of expense method.

5.2 Basic Principles and Methods

Basic Accounting Principles

The Consolidated Half-Yearly Financial Report of the EDAG Group AG for the period ending June 30, 2026 has been prepared in accordance with IAS 34 "Interim financial reporting". As the scope of the Consolidated Half-Yearly Financial Report has been abridged, making it shorter than the Consolidated Financial Statements, it should be read in conjunction with the Consolidated Financial Statements for December 31, 2025. The Consolidated Financial Statements of EDAG Group AG and its subsidiaries for December 31, 2025 have been prepared in accordance with the International Financial Reporting Standards (IFRS) of the International Accounting Standards Board (IASB), as they are to be applied pursuant to Directive No. 1606/2002 of the European Parliament and Council regarding the application of international accounting standards in the EU. In addition to the International Financial Reporting Standards, the term IFRS also includes the still valid International Accounting Standards (IAS), the Interpretations of the IFRS Interpretations Committee (IFRS IC) and those of the former Standing Interpretations Committee (SIC). The requirements of all accounting standards and interpretations resolved as of June 30, 2026 and adopted in national law by the European Commission have been fulfilled.

In addition to the Statement of Financial Position and the Statement of Comprehensive Income, the IFRS Consolidated Financial Statements also include additional components, namely the Statement of Changes in Equity, the Cash Flow Statement and the notes. The separate report on the risks of future development is included in the Interim Management Report.

All estimates and assessments required for accounting and valuation in accordance with the IFRS standards are in conformity with the respective standards, are regularly reassessed, and are based on past experience and other factors including expectations as to future events that appear reasonable under the given circumstances. Wherever large-scale estimates were necessary, the assumptions made are set out in the note relating to the relevant item in the following.

The risks to the EDAG Group arising from the global crises are subject to continual analysis and evaluation, also with regard to their impact on the net assets, financial position and financial performance of the Group. Climate-related opportunities and risks are regularly assessed in our Group Sustainability Report, and are also taken into due account within the scope of our financial reporting, including forecasts of expected business development. At the present time, we do not anticipate any material changes to our expectations with regard to the net assets, financial position and financial performance as a result of the climate crisis.

The Abridged Consolidated Financial Statements and the Interim Management Report have not been subjected to an audit review in accordance with ISRE 2410, nor have they been audited in accordance with § 317 of the German Commercial Code.

New, Changed or Revised Accounting Standards

EDAG Group AG has applied the following accounting standards adopted by the EU and legally required to be applied since January 1, 2026, although they did not have any significant effect on the assets, financial position and financial performance of the EDAG Group in the Consolidated Half-Yearly Financial Report:

- **IFRS 9, IFRS 7 – Classification and measurement of financial instruments** (IASB publication: May 30, 2024; EU endorsement: May 27, 2025)
- **IFRS 9, IFRS 7 – Contracts for nature-dependent electricity supply** (IASB publication: December 18, 2024; EU endorsement: June 30, 2025)
- **Annual improvements to IFRS accounting standards – Volume 11** (IASB publication: July 18, 2024; EU endorsement: July 09, 2025)

In April 2024, the International Accounting Standards Board (IASB) published the standard IFRS 18: Presentation and Disclosure in Financial Statements. The standard replaces IAS 1 and includes new provisions regarding the presentation of the income statement, management-defined performance measures, and the aggregation and breakdown of information. It also includes amendments to IAS 7 regarding the

presentation of the Cash Flow Statement. The new regulations are mandatory for financial years beginning on or after January 1, 2027. We do not intend to adopt IFRS 18 earlier than required. We are still in the process of analyzing the resulting effects, both on the income statement and on the Cash Flow Statement.

Accounting and Valuation Principles

For this Consolidated Half-Yearly Financial Report, a discount rate of 4.14 percent has been used for pension provisions in Germany (12/31/2025: 3.90 percent). A discount rate of 1.27 percent has been used for pension provisions in Switzerland (12/31/2025: 1.05 percent).

In accordance with the general objectives of financial statements as set out in F.12 et seq., IAS 1.9 and IAS 8.10 et seq., IAS 34.30(c) was applied when determining income tax expense for the interim reporting period. Accordingly, the weighted average expected annual tax rate in the amount of 25.00 percent (12/31/2025: 21.17 percent effective reported tax ratio) was used.

Mandatory convertible loans are classified as equity, provided that the requirements of IAS 32 for equity classification are met. In these cases, the item is reported within equity, since there is no financial liability as defined by IFRS.

Otherwise, the same accounting and valuation methods and consolidation principles as were used in the 2025 Consolidated Financial Statements for EDAG Group AG were applied when preparing the Consolidated Half-Yearly Financial Report and determining comparative figures. A detailed description of these methods has been published in the Notes to the Consolidated Financial Statements in the Annual Report for 2025. This Consolidated Half-Yearly Financial Report should therefore be read in conjunction with the Consolidated Financial Statements of EDAG Group AG for December 31, 2025.

Irregular expenses incurred during the financial year are reported in cases where reporting would also be effected at the end of the financial year.

The EDAG Group's operating activities are not subject to any significant seasonal influences.

Estimates and Discretionary Decisions

Preparation of the Consolidated Half-Yearly Financial Report in accordance with IFRS requires management to make estimates and discretionary decisions that may affect the recognition and measurement of assets and liabilities in the balance sheet, the disclosure of contingent receivables and liabilities on the balance sheet date, and the reported income and expenses for the reporting period.

Due to the continuing geopolitical conflicts, these estimates and discretionary decisions are subject to increased uncertainty. The amounts actually realized may deviate from these estimates and discretionary decisions; changes may have a material impact on the Consolidated Interim Report.

5.3 Changes in the Scope of Consolidation

Compared to December 31, 2025, amendments relating to companies not included in the scope of consolidation were made to the group of combined or consolidated companies in the first half of the 2026 financial year; as of June 30, 2026, it is composed as follows:

	Switzerland	Germany	Other countries	Total
Fully consolidated companies	2	6	20	28
Companies accounted for using the equity method	-	1	-	1
Companies included at acquisition cost [not included in the scope of consolidation]	-	4	-	4

The companies included at acquisition cost are for the most part non-operational companies and general partners, and are not included in the scope of consolidation. The company included and accounted for using the equity method is an associated company.

HYKONIS GmbH, Stuhr was founded and registered on April 3, 2025. EDAG Engineering GmbH holds 100 percent of the shares. The company was included at acquisition cost in the 2025 calendar year and has been fully consolidated since January 1, 2026.

Stratorion Technologies GmbH, Fulda, was founded upon registration on March 30, 2026. EDAG Engineering GmbH holds 51 percent of the shares. The company is included at acquisition cost.

5.4 Currency translation

Currency translation in the Consolidated Half-Yearly Financial Report was based on the following exchange rates:

Country	Currency	6/30/2026	First half of 2026	12/31/2025	First half of 2025
	1 EUR = nat. currency	Spot rate on balance sheet date	Average exchange rate for period	Spot rate on balance sheet date	Average exchange rate for period
Great Britain	GBP	0.8618	0.8673	0.8726	0.8423
Brazil	BRL	5.9003	6.0116	6.4364	6.2916
USA	USD	1.1394	1.1669	1.1750	1.0931
Malaysia	MYR	4.6544	4.6448	4.7682	4.7811
Hungary	HUF	356.3000	372.1903	385.1500	404.5080
India	INR	107.8565	108.6141	105.5965	94.0899
China	CNY	7.7314	8.0098	8.2262	7.9262
Mexico	MXN	19.9030	20.3767	21.1180	21.8096
Czech Republic	CZK	24.2560	24.3131	24.2370	25.0010
Switzerland	CHF	0.9224	0.9179	0.9314	0.9414
Poland	PLN	4.2955	4.2418	4.2210	4.2309
Sweden	SEK	11.0935	10.7877	10.8215	11.0928
Japan	JPY	185.0800	184.4688	184.0900	162.0799
Turkey	TRY	53.1642	53.1642	50.4838	46.5682

Hyperinflation

Since the second quarter of 2022, Turkey has been classified as a hyperinflationary economy in accordance with IAS 29 "Financial Reporting in Hyperinflationary Economies". Accounting for the activities there is therefore not carried out on the basis of historical acquisition or production costs, but is presented adjusted for the effects of inflation. The IMF (International Monetary Fund) price index for consumer goods is used here (inflation in Turkey in 2026: 24.5 percent; 2025: 31.0 percent). Gains and losses from hyperinflation are included in equity, in the reserves from currency translation differences.

After the figures have been adjusted for the effects of inflation, balance sheet items and income and expenses are translated into the reporting currency, the euro, at the closing rate on the balance sheet date, in accordance with IAS 21.42. This did not result in any material effect. The previous year's figures are not adjusted in accordance with the requirements of IAS 21 "The Effects of Changes in Foreign Exchange Rates" for financial statements in non-hyperinflationary reporting currencies.

5.5 Reconciliation of the Adjusted Operating Profit (Adjusted EBIT)

In addition to the data required according to the IFRS, the segment reporting also includes a reconciliation to the adjusted earnings before interest and taxes (adjusted EBIT). Adjustments include income from initial consolidations and deconsolidations, expenses and earnings relating to restructuring, all effects of purchase price allocations on EBIT and special effects from transaction costs (refinancing measures).

in € thousand	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025	4/1/2026 – 6/30/2026	4/1/2025 – 6/30/2025
Earnings before interest and taxes (EBIT)	**- 3,294**	**- 7,518**	**- 5,179**	**- 9,156**
Adjustments:				
Expenses (+) from purchase price allocation	25	25	13	13
Expenses (+) from transaction costs	3,574	-	3,574	-
Other adjustments	11	- 125	11	- 85
Total adjustments	**3,610**	**- 100**	**3,598**	**- 72**
Adjusted earnings before interest and taxes (adjusted EBIT)	**316**	**- 7,618**	**- 1,581**	**- 9,228**

5.6 Segment Reporting

The segment reporting is prepared in accordance with IFRS 8 "Operating segments". Individual consolidated results are reported by company divisions in conformity with the internal reporting and organizational structure of the EDAG Group. The key performance indicator for the Group Executive Management at segment level is the EBIT/adjusted EBIT. The segment presentation is designed to show the profitability and the assets and financial situation of the individual business activities. Intercompany sales are accounted for at customary market prices and are equivalent to sales towards third parties (arm's length principle).

As at June 30, 2026, the non-current assets amounted to €333.1 million (12/31/2025: €340.7 million). Of these, €2.6 million are domestic, €287.3 million are German, and €43.2 million are non-domestic (12/31/2025: [domestic: €2.6 million; Germany: €294.2 million; non-domestic: €43.9 million]).

The assets, liabilities and provisions are not reported by segments, as this information is not part of the internal reporting.

Further information regarding the range of services offered by the **"Vehicle Engineering"** (VE), **"Electrics/Electronics"** (E/E), and **"Production Solutions"** (PS) segments can be found in the "Business Model" section of the Interim Group Management Report.

Income and expenses as well as results between the segments are eliminated in the consolidation.

in € thousand	1/1/2026 – 6/30/2026					
	Vehicle Engineering	Electrics/ Electronics	Production Solutions	Total segments	Consolida-tion	Total Group
Sales revenue with third parties	198,840	95,058	40,423	334,321	-	334,321
Sales revenues with other segments	2,742	3,075	1,476	7,293	- 7,293	-
Changes in inventories	- 105	- 30	205	70	-	70
Total revenues[1]	**201,477**	**98,103**	**42,104**	**341,684**	**- 7,293**	**334,391**
EBIT	**488**	**- 616**	**- 3,166**	**- 3,294**	**-**	**- 3,294**
EBIT margin [%]	0.2%	-0.6%	-7.5%	-1.0%	n/a	-1.0%
Purchase price allocation (PPA)	25	-	-	25	-	25
Other adjustments	3,559	- 48	74	3,585	-	3,585
Adjusted EBIT	**4,072**	**- 664**	**- 3,092**	**316**	**-**	**316**
Adjusted EBIT margin [%]	2.0%	-0.7%	-7.3%	0.1%	n/a	0.1%
Depreciation, amortization and impairment	- 17,033	- 934	- 772	- 18,739	-	- 18,739
Ø Employees per segment	4,507	2,396	1,042	7,945		7,945

in € thousand	1/1/2025 – 6/30/2025					
	Vehicle Engineering	Electrics/ Electronics	Production Solutions	Total segments	Consolida-tion	Total Group
Sales revenue with third parties	202,385	106,258	57,557	366,200	-	366,200
Sales revenues with other segments	3,506	2,851	1,795	8,152	- 8,152	-
Changes in inventories	451	- 3	94	542	-	542
Total revenues[1]	**206,342**	**109,106**	**59,446**	**374,894**	**- 8,152**	**366,742**
EBIT	**3,187**	**- 608**	**- 10,097**	**- 7,518**	**-**	**- 7,518**
EBIT margin [%]	1.5%	-0.6%	-17.0%	-2.0%	n/a	-2.0%
Purchase price allocation (PPA)	25	-	-	25	-	25
Other adjustments	- 4,617	- 2,023	6,515	- 125	-	- 125
Adjusted EBIT	**- 1,405**	**- 2,631**	**- 3,582**	**- 7,618**	**-**	**- 7,618**
Adjusted EBIT margin [%]	-0.7%	-2.4%	-6.0%	-2.0%	n/a	-2.1%
Depreciation, amortization and impairment	- 18,454	- 887	- 861	- 20,202	-	- 20,202
Ø Employees per segment	4,900	2,684	1,307	8,891		8,891

[1] The performance figure "revenues" is used in the sense of gross performance (sales revenues and changes in inventories).

The following table reflects the concentration risk of the EDAG Group, divided according to the customer sales divisions and segments:

in € thousand	1/1/2026 – 6/30/2026							
	Vehicle Engineering		Electrics/ Electronics		Production Solutions		Total	
Customer sales division A	27,082	14%	32,787	34%	1,153	3%	61,022	18%
Customer sales division B	17,251	9%	15,933	17%	2,153	5%	35,337	11%
Customer sales division C	18,099	9%	8,292	9%	3,822	9%	30,213	9%
Customer sales division D	35,263	18%	2,725	3%	4,938	12%	42,926	13%
Customer sales division E	23,468	12%	2,734	3%	727	2%	26,929	8%
Customer sales division F	4,502	2%	43	0%	234	1%	4,779	1%
Customer sales division G	31,992	16%	4,614	5%	8,307	21%	44,913	13%
Customer sales division H	24,631	12%	10,489	11%	3,982	10%	39,102	12%
Customer sales division I	16,552	8%	17,441	18%	15,107	37%	49,100	15%
Sales revenue with third parties	**198,840**	**100%**	**95,058**	**100%**	**40,423**	**100%**	**334,321**	**100%**

in € thousand	1/1/2025 – 6/30/2025							
	Vehicle Engineering		Electrics/ Electronics		Production Solutions		Total	
Customer sales division A	30,855	15%	33,735	32%	2,343	4%	66,933	18%
Customer sales division B	22,512	11%	28,901	27%	1,825	3%	53,238	15%
Customer sales division C	18,024	9%	10,653	10%	4,867	8%	33,544	9%
Customer sales division D	25,689	13%	1,797	2%	4,842	8%	32,328	9%
Customer sales division E	13,615	7%	2,629	2%	750	1%	16,994	5%
Customer sales division F	27,165	13%	148	0%	697	1%	28,010	8%
Customer sales division G	35,881	18%	8,342	8%	9,583	17%	53,806	15%
Customer sales division H	21,151	10%	9,608	9%	9,549	17%	40,308	11%
Customer sales division I	7,493	4%	10,445	10%	23,101	40%	41,039	11%
Sales revenue with third parties	**202,385**	**100%**	**106,258**	**100%**	**57,557**	**100%**	**366,200**	**100%**

In the Electrics/Electronics segment, the EDAG Group generates over 50 percent of its sales revenues with one corporate group.

The following table reflects the revenue recognition of the EDAG Group, divided according to segments:

in € thousand	1/1/2026 – 6/30/2026					
	Vehicle Engineering	Electrics/ Electronics	Production Solutions	Total segments	Consolida-tion	Total Group
Period-related revenue recognition	190,648	98,066	40,334	329,048	-	329,048
Point in time revenue recognition	10,934	67	1,565	12,566	-	12,566
Sales revenues with other segments	- 2,742	- 3,075	- 1,476	- 7,293	-	- 7,293
Sales revenue with third parties	**198,840**	**95,058**	**40,423**	**334,321**	**-**	**334,321**
Sales revenues with other segments	2,742	3,075	1,476	7,293	- 7,293	-
Changes in inventories	- 105	- 30	205	70	-	70
Total revenues	**201,477**	**98,103**	**42,104**	**341,684**	**- 7,293**	**334,391**

in € thousand	1/1/2025 – 6/30/2025					
	Vehicle Engineering	Electrics/ Electronics	Production Solutions	Total segments	Consolida-tion	Total Group
Period-related revenue recognition	196,099	108,898	57,607	362,604	-	362,604
Point in time revenue recognition	9,792	211	1,745	11,748	-	11,748
Sales revenues with other segments	- 3,506	- 2,851	- 1,795	- 8,152	-	- 8,152
Sales revenue with third parties	**202,385**	**106,258**	**57,557**	**366,200**	**-**	**366,200**
Sales revenues with other segments	3,506	2,851	1,795	8,152	- 8,152	-
Changes in inventories	451	- 3	94	542	-	542
Total revenues	**206,342**	**109,106**	**59,446**	**374,894**	**- 8,152**	**366,742**

5.7 Contingent Liabilities/Receivables and Other Financial Obligations

Contingent Liabilities

As at the end of the 2025 financial year, there were no material contingent liabilities on the reporting date.

Other Financial Obligations

In addition to the provisions and liabilities, there are also other financial obligations, and these are composed as follows:

in € thousand	6/30/2026	12/31/2025
Open purchase orders	4,485	3,994
Total renting and leasing contracts	5,507	5,324
Other miscellaneous financial obligations	92	6
Total	**10,084**	**9,324**

The obligations from rental and leasing contracts are composed primarily of leasing agreements for low-value assets in the form of IT equipment, of short-term rental agreements and software leasing.

Contingent Receivables

As at the end of the 2025 financial year, there were no material contingent receivables on the reporting date.

5.8 Financial Instruments

Net Financial Debt/Credit

The Group Executive Management's aim is to keep the net financial debt as low as possible in relation to equity (net gearing).

in € thousand	6/30/2026	12/31/2025
Non-current financial liabilities	- 64,011	- 65,144
Current financial liabilities	- 54,912	- 55,875
Current securities, loans and financial instruments	29	48
Cash and cash equivalents	88,819	42,931
Net financial debt/credit [-/+]	**- 30,075**	**- 78,020**
Equity	157,583	88,593
Net gearing [%]	**19.1%**	**88.1%**

At €30,075 thousand, the net financial debt on June 30, 2026, is €47,945 thousand below the value of €78,020 thousand as of December 31, 2025.

As of June 30, 2026, there are still two promissory note loans composed of several tranches with various interest rates. As of the reporting date, the terms to maturity range from 1 month to 4 years.

As of June 30, 2026, there is a medium-term loan, including interest, in the amount of €14,011 thousand from VKE-Versorgungskasse EDAG-Firmengruppe e.V., the other major creditor (12/31/2025: €15,144 thousand).

One of the major factors influencing the net financial debt is the working capital, which developed as follows:

in € thousand		6/30/2026	12/31/2025
	Inventories	4,648	5,217
+	Current contract assets	99,084	61,503
+	Current accounts receivable	66,557	106,942
-	Current contract liabilities	- 58,505	- 63,754
-	Current accounts payable	- 25,400	- 26,723
=	**Trade working capital (TWC)**	**86,384**	**83,185**
+	Non-current other financial assets	548	548
+	Non-current other non-financial assets	1,035	1,112
+	Deferred tax assets	39,332	36,167
+	Other current financial assets excl. interest-bearing receivables	2,710	2,540
+	Current other non-financial assets	20,292	23,437
+	Income tax assets	2,787	3,892
-	Non-current other financial liabilities	- 110	- 110
-	Non-current other non-financial liabilities	- 270	- 27
-	Deferred tax liabilities	- 42	- 9
-	Current other financial liabilities	- 4,277	- 3,633
-	Current other non-financial liabilities	- 49,765	- 50,603
-	Income tax liabilities	- 809	- 2,340
=	**Other working capital (OWC)**	**11,431**	**10,974**
	Net working capital (NWC)	**97,815**	**94,159**

The trade working capital increased by €3,199 thousand to €86,384 thousand, compared to December 31, 2025. The increase is due mainly to the reduction in accounts receivable. The opposite effect was had on trade working capital by the increase in capital commitment in contract assets.

As can be seen from the table above, the other working capital increased by €457 thousand to €11,431 thousand, compared to December 31, 2025.

Carrying Amounts, Valuation Rates and Fair Values of the Financial Instruments as per Measurement Category

The principles and methods for assessing at fair value have not changed compared to the previous year. Detailed explanations of the valuation principles and methods can be found in the Notes to the Consolidated Financial Statement in the Annual Report of EDAG Group AG for 2025.

For the most part, cash and cash equivalents, accounts receivable and other receivables have only a short time to maturity. For this reason, their carrying amounts on the reporting date are close approximations of the fair values.

The fair values of other receivables with a remaining term of more than a year correspond to the net present values of the payments associated with the assets, taking into account the relevant interest parameters, which reflect the market and counterparty-related changes in conditions and expectations.

The investments and securities are measured at fair value. In the case of equity interests for which no market price is available, the acquisition costs are applied as a reasonable estimate of the fair value. In the financial assets, shares in non-consolidated subsidiaries and other investments are recognized at acquisition cost, taking impairments into account, as no observable fair values are available and other admissible methods of evaluation do not produce reliable results. There are currently no plans to sell these financial instruments.

Accounts payable and other financial liabilities regularly have short terms to maturity, and the values posted are close approximations of the fair values.

The carrying amounts or fair values of all financial instruments recorded in the abridged Consolidated Financial Statements are shown in the following table:

in € thousand	Measured at fair value through profit and loss [FVtPL]	Measured at amortized cost [AC]		Not allocated to a measurement category [n.a.]	Balance sheet items as per 6/30/2026
		Carrying amount	Fair value		
Financial assets (assets)					
Financial assets[1]	92	73	73	-	165
Non-current other financial assets	-	548	548	-	548
Current contract assets	-	-	-	99,084	99,084
Current accounts receivable	-	66,557	66,557	-	66,557
Current other financial assets	-	2,709	2,709	-	2,709
Current securities, loans and financial instruments	29	-	-	-	29
Cash and cash equivalents	-	88,819	88,819	-	88,819
Financial assets (assets)	**121**	**158,706**	**158,706**	**99,084**	**257,911**
Financial liabilities (liabilities)					
Non-current financial liabilities	-	64,011	65,135	-	64,011
Non-current lease liabilities	-	-	-	107,311	107,311
Non-current other financial liabilities	110	-	-	-	110
Current financial liabilities	9	54,903	54,903	-	54,912
Current lease liabilities	-	-	-	23,248	23,248
Current contract liabilities	-	-	-	58,505	58,505
Current accounts payable	-	25,400	25,400	-	25,400
Current other financial liabilities	193	4,084	4,084	-	4,277
Financial liabilities (liabilities)	**312**	**148,398**	**149,522**	**189,064**	**337,774**

[1] For financial assets classified as at fair value through profit or loss [FVtPL], use is made of the exemption in accordance with IFRS 9.B5.2.3 for shares in non-consolidated subsidiaries.

in € thousand	Measured at fair value through profit and loss [FVtPL]	Measured at amortized cost [AC]		Not allocated to a measurement category [n.a.]	Balance sheet items as per 12/31/2025
		Carrying amount	Fair value		
Financial assets (assets)					
Financial assets[1]	105	81	81	-	186
Non-current other financial assets	-	548	548	-	548
Current contract assets	-	-	-	61,503	61,503
Current accounts receivable	-	106,942	106,942	-	106,942
Current other financial assets	-	2,540	2,540	-	2,540
Current securities, loans and financial instruments	28	20	20	-	48
Cash and cash equivalents	-	42,931	42,931	-	42,931
Financial assets (assets)	**133**	**153,062**	**153,062**	**61,503**	**214,698**
Financial liabilities (liabilities)					
Non-current financial liabilities	-	65,144	66,558	-	65,144
Non-current lease liabilities	-	-	-	115,725	115,725
Non-current other financial liabilities	110	-	-	-	110
Current financial liabilities	2	55,873	55,873	-	55,875
Current lease liabilities	-	-	-	22,524	22,524
Current contract liabilities	-	-	-	63,754	63,754
Current accounts payable	-	26,723	26,723	-	26,723
Current other financial liabilities	128	3,505	3,505	-	3,633
Financial liabilities (liabilities)	**240**	**151,245**	**152,659**	**202,003**	**353,488**

The fair values of securities correspond to the nominal value multiplied by the exchange quotation on the reporting date.

The attributable fair values of liabilities due to credit institutions, loans and other financial liabilities are calculated as present values of the debt-related payments, based on EDAG's current yield curve. The fair value was measured in accordance with the "Level 2" measurement category on the basis of a discounted cash flow model. In this context, the current market rates of interest and the contractually agreed parameters were taken as the basis.

The information for the determination of attributable fair value is given in tabular form, based on a three-level fair value hierarchy for each class of financial instrument. There are three measurement categories:

Level 1: At level 1 of the fair value hierarchy, the attributable fair values are measured using listed market prices, as the best possible fair values for financial assets or liabilities can be observed in active markets.

Level 2: If there is no active market for a financial instrument, a company uses valuation models to determine the attributable fair value. Valuation models include the use of current business transactions between competent, independent business partners willing to enter into a contract; comparison with the current attributable fair value of another, essentially identical financial instrument; use of the discounted cash flow method; or of option pricing models. The attributable fair value is estimated on the basis of the results achieved using one of the valuation methods, making the greatest possible use of market data and relying as little as possible on company-specific data.

Level 3: The valuation models used at this level are not based on observable market data.

in € thousand	Assessed at fair value 6/30/2026			
	Level 1	Level 2	Level 3	Total
Financial assets (assets)				
Financial receivables	29	-	-	29
Financial liabilities (liabilities)				
Other financial liabilities	-	9	303	312

in € thousand	Assessed at fair value 12/31/2025			
	Level 1	Level 2	Level 3	Total
Financial assets (assets)				
Financial receivables	28	-	-	28
Financial liabilities (liabilities)				
Other financial liabilities	-	2	238	240

5.9 Related Parties

In the course of its regular business activities, the EDAG Group correlates either directly or indirectly not only with the subsidiaries included in the Abridged Consolidated Financial Statements, but also with EDAG subsidiaries which are affiliated but not consolidated, with affiliated companies of the ATON Group, and with other related companies and persons.

For a more detailed account of the type and extent of the business relations, please see the Notes to the Consolidated Financial Statements in the Annual Report of EDAG Group AG for 2025.

The following table gives an overview of ongoing business transactions with related parties:

in € thousand	1/1/2026 – 6/30/2026	1/1/2025 – 6/30/2025
EDAG Group with Board of Directors[1] (EDAG Group AG)		
Work-related expenses	482	482
Travel and other expenses	13	13
Consulting expenses	11	2
EDAG Group with supervisory boards[1] (EDAG Engineering GmbH & EDAG Engineering Holding GmbH)		
Work-related expenses	28	27
Travel and other expenses	3	6
Compensation costs	459	457
EDAG Group with ATON companies (parent company and its affiliated companies)		
Goods and services rendered	194	245
Goods and services received	10	47
EDAG Group with unconsolidated subsidiaries		
Other expenses	4	4
EDAG Group with associated companies		
Goods and services rendered	10	13
Goods and services received	9	2
Other income	1	3
Other expenses	31	31
Income from investments	188	550
EDAG Group with other related companies and persons		
Interest expense	251	233
Rental and lease payments from rights of use	4,294	4,266

[1] Overall, these are all payments due at short notice.

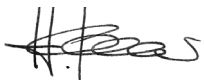
5.10 Subsequent Events

The company has now successfully completed the refinancing measures for EDAG that were initiated by Group Executive Management back in 2025. In addition to the increase in equity, the overdraft facilities were converted into a syndicated loan agreement. On July 3, 2026, EDAG Engineering GmbH, as the borrower, entered into a syndicated loan agreement with five banks for a three-year term.

AFFIRMATION OF THE LEGAL REPRESENTATIVES

We hereby certify, to the best of our knowledge, that in accordance with the applicable accounting principles for the Consolidated Half-Yearly Financial Report, the Abridged Consolidated Financial Statements convey a proper picture of the assets, financial position and financial performance of the Group, and that the Half-Yearly Group Management Report represents the company's business trends, including the financial results and the position of the Group, such that the actual conditions and the essential opportunities and risks pertaining to the anticipated development of the Group are accurately delineated.

Arbon, August 25, 2026
EDAG Engineering Group AG



Harald Keller, Member of the Group Executive Management, CEO



Holger Merz, Member of the Group Executive Management, CFO



Georg Denoke, President of the Board of Directors



Sylvia Schorr, Member of the Board of Directors



Dr. Philippe Weber, Member of the Board of Directors



Frank Leidenberger, Member of the Board of Directors



Clemens Prändl, Member of the Board of Directors

LEGAL NOTICE

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The English version of the Interim Reportis a translation of the German version. The German version is legally binding.

Legal Notice

The Consolidated Half-Yearly Financial Report includes statements about future developments. Like any form of entrepreneurial activity in a global environment, these statements are always associated with a degree of uncertainty. Our descriptions are based on the convictions and assumptions of the management, which in turn are based on currently available information. The following factors may, however, affect the success of our strategic and operative measures: geopolitical risks, changes in general economic conditions, in particular a prolonged economic recession, changes to exchange rates and interest rates, the launch of products by competitors, including increasing competitive pressure. Should any of these factors or other uncertainties materialize, or the assumptions on which the statements are based prove to be inaccurate, the actual results may differ from the forecast results. EDAG does not intend to continuously update predictive statements and information items, as they relate to the circumstances that existed on the date of their publication.

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