Half-Year Financial Report
30 June 2026

Aumann AG, Beelen

aumann

Aumann in figures

Half-Year (unaudited)	2026	2025	Δ 2026 / 2025
	€k	€k	%
Order backlog	115,371	162,387	-29.0
Order intake	65,411	90,021	-27.3
thereof E-mobility	*27,681*	*68,102*	*-59.4*
thereof Next Automation	*37,730*	*21,919*	*72.1*
Earnings figures IFRS	€k	€k	%
Revenue	**70,634**	**108,285**	**-34.8**
Operating performance	70,903	108,147	-34.4
Total performance	74,176	110,521	-32.9
Cost of materials	-30,422	-56,471	-46.1
Personnel costs	-31,152	-36,671	-15.1
EBITDA	7,418	11,374	-34.8
EBITDA margin	*10.5%*	*10.5%*	
EBIT	4,361	8,194	-46.8
EBIT margin	*6.2%*	*7.6%*	
EBT	5,357	9,244	-42.0
EBT margin	*7.6%*	*8.5%*	
Consolidated net profit	**3,665**	**6,370**	**-42.5**
Earnings figures IFRS (adjusted)*	€k	€k	%
Adj. EBITDA	7,418	11,705	-36.6
Adj. EBITDA margin	*10.5%*	*10.8%*	
Adj. EBIT	4,391	8,567	-48.8
Adj. EBIT margin	*6.2%*	*7,9%*	
Adj. EBT	5,388	9,618	-44.0
Adj. EBT margin	*7.6%*	*8.9%*	
Figures from the statement of financial positions IFRS	30 Jun €k	31 Dec €k	%
Non-current assets	76,245	78,468	-2.8
Current assets	206,908	214,513	-3.5
*thereof cash and equivalents **	*158,185*	*152,779*	*3.5*
Issued capital (share capital)	12,917	12,917	0.0
Other equity	163,275	182,468	-10.5
Total equity	176,192	195,385	-9.8
Equity ratio	*62.2%*	*66.7%*	
Non-current liabilities	29,463	31,346	-6.0
Current liabilities	77,498	66,249	17.0
Total assets	**283,153**	**292,980**	**-3.4**
Net cash (+) / net debt (-) **	154,446	148,109	4.3
Employees (closing date)	730	773	-5.6

* For details of adjustments please see the information in the results of operations, financial position and net assets.
** This figure includes securities and the interest receivable on them.

Rounding differences can occur in this report with regard to percentages and figures.

Contents

Welcome Note from the Executive Management

Dear Shareholders,

the 2026 financial year is developing as expected for Aumann under challenging conditions. We started the year with a clear awareness that the continued reluctance of our customers to invest, particularly in the automotive industry, would continue to weigh on business development in the E-mobility segment. At the same time, we have consistently driven forward our strategic development with the aim of positioning Aumann more broadly and tapping new growth areas. The development in the first half of the year confirms that this diversification is increasingly having an impact.

The development of our Next Automation segment was encouraging. The increasing market presence and customer reach in the growth markets such as clean tech, aerospace and life sciences confirm our strategic direction and shows that our process, production and automation solutions are increasingly enabling us to tap new markets. Order intake increased by 72.1% to €37.7 million in the first half of the year. With a book-to-bill ratio of 1.63 over the past twelve months, the segment's order backlog increased by 31.7% to €61.9 million, already accounting for more than half of the total order backlog.

In the E-mobility segment, the anticipated recovery in investment activity among automotive manufacturers has so far failed to materialise. Order intake in the first half of the year amounted to €27.7 million, significantly below the previous year's level. We continue to monitor market developments closely and are convinced that our many years of technological expertise and strong market position provide us with a solid foundation for future growth.

Across all segments, revenue of €70.6 million was, as expected, below the previous year's level. Despite the lower business volume, we achieved EBITDA of €7.4 million and an EBITDA margin of 10.5%, maintaining our profitability at a high level. This underlines the effectiveness of the efficiency measures that have been consistently implemented recently, as well as the operational strength of our organisation. Across both segments, order backlog as at 30 June 2026 amounted to €115.4 million. Based on this order backlog and the promising sales pipeline in the Next Automation segment, we continue to expect revenue of around €160 million and an EBITDA margin of 6% to 8% for the 2026 financial year. At the same time, with net liquidity of €154.4 million and an equity ratio of 62.2%, we have an exceptionally strong financial position .

We look ahead to the second half of the year with confidence. The conditions remain challenging, but Aumann is now more broadly diversified, profitable and financially very solid. We are convinced that this has laid a good foundation for the continued successful development of our company.

Sincerely,

Sebastian Roll
Chief Executive Officer

Jan-Henrik Pollitt
Chief Financial Officer

Interim Group management report

Description of the business model

Aumann is a world-leading manufacturer of innovative special-purpose machinery and highly automated production lines, with a strategic focus on electric mobility as well as new growth fields for automation solutions and robotics applications outside the automotive industry. The Company possesses deep expertise in production, process and product know-how and offers its customers technologically sophisticated and innovative production solutions. Its portfolio ranges from modular production cells and com plex process solutions, for example in winding and coating technologies, to turnkey, customer-specific high-volume production systems.

E-mobility: The entire automotive industry is undergoing a continuous transformation: away from the complex mechanical drive concept centered around the internal combustion engine and toward a significantly leaner and more sustainable electric drive concept. Aumann aligned its strategy and portfolio at an early stage with the requirements of this megatrend and is thus contributing to emission-free mobility. Aumann's innovative production solutions enable the highly efficient and technologically advanced high-volume production of a broad range of assemblies, components and systems for electric mobility. These include energy storage and conversion systems (battery and fuel cell), the electric traction drive (rotor, stator, electric motor), the associated power electronics (inverter), power-on-demand units, auxiliary motors and electronic components in the fields of sensors and control systems. In addition, the portfolio includes laminating and coating systems for electrode and MEA production (membrane electrode assembly). Leading companies worldwide rely on Aumann's solutions for the series production of fully electric and hybrid vehicle powertrains as well as for manufacturing automation in order to produce their latest generations of energy storage systems, electric traction motors and electric auxiliary motors in high volumes and at the highest quality standards.

Next Automation: In the Next Automation segment, Aumann bundles its automation expertise for industrial applications outside the automotive industry's electric powertrain. The segment addresses high-growth markets in which rising quality requirements, increasing cost pressure and higher throughput demands are driving growing demand for scalable, highly automated production solutions. The service portfolio comprises both modular production cells and complex production lines for applications in areas such as Clean Tech, Aerospace, Life Sciences and other industrial high-tech applications. In this context, Aumann systematically transfers proven core competencies from demanding high-volume production environments – for example in winding technology, coating and roll-to-roll processes, assembly and testing technology, as well as digital control and visualization solutions – to new fields of application. In the 2025 financial year, Aumann won additional reference projects in this segment and further strengthened its market position in various industrial future markets. The increasing electrification, decarbonization and digitalization of industrial processes are opening up additional fields of application for automated production solutions. At the same time, customers benefit from standardized platform concepts, modularized system architectures, as well as integrated software and data solutions that enable a high degree of scalability and transparency in production. With Next Automation, Aumann aims to further reduce its dependence on individual industries and unlock additional growth potential in industrial future markets. In doing so, the Company builds on its many years of experience in the automotive environment and systematically transfers this expertise to new markets with rising requirements in terms of process reliability, product quality and degree of automation.

Business and economic conditions

Supported by strong investment in artificial intelligence, favourable financial conditions and easing trade tensions, global industrial production and world trade entered 2026 with increased momentum. Following the outbreak of the Iran war on 28 February 2026 and the associated closure of the Strait of Hormuz, energy prices and prices for certain industrial inputs, such as fertilisers, rose sharply, increasing inflationary pressures and weighing on economic activity. In mid-June 2026, the USA and Iran agreed on a preliminary framework agreement, initiating a 60-day negotiation period. The Strait of Hormuz was re-opened to shipping and the US naval blockade was lifted, following which oil and energy prices declined significantly, but remained above their levels at the beginning of the year. According to the United Nations Conference on Trade and Development (UNCTAD), world trade increased by 4% and more than 5% in the first and second quarters of 2026, respectively, with price increases accounting for a significant share of growth in the second quarter.

In a scenario of a temporary disruption caused by the Iran conflict, the OECD expects global gross domestic product (GDP) growth to decline to 2.8% (2025: 3.4%); growth of 1.5% (2025: 1.8%) is expected for the OECD economic area and 0.8% (2025: 1.4%) for the eurozone. As a result of the Iran conflict, the US inflation rate rose to 3.5% in June 2026 and to 2.8% in the eurozone. The OECD expects central banks to keep key interest rates largely stable in 2026, balancing inflation and economic risks.

According to the Federal Statistical Office, German gross domestic product is expected to have increased by 0.2% in the second quarter of 2026 compared with the previous quarter, after rising by 0.4% in the first quarter of 2026 and by 0.2% in the fourth quarter of 2025. At the beginning of the year, in addition to expansionary fiscal policy, the export economy also gained momentum, particularly due to higher exports to the EU. By contrast, private consumption developed more weakly at the beginning of the year. After the escalation of the Middle East conflict had noticeably weighed on economic activity in spring through rising energy prices and supply chain disruptions, industrial production and order intakes stabilised by the middle of the second quarter. Economic activity was dampened by cost increases for companies and losses in purchasing power among private households due to energy and commodity prices, which had temporarily risen significantly and remained at elevated levels. According to the Federal Statistical Office, the inflation rate in Germany was at 2.3% in June 2026, thus weakening for the second consecutive month (May 2026: 2.6%; April 2026: 2.9%). As a result of the Iran war, energy prices remained the main driver of inflation, although their increase moderated in June. Core inflation excluding energy and food stood at 2.5%. The Deutsche Bundesbank expects an average annual inflation rate of 2.9% for 2026. In its economic forecast of 18 June, the ifo Institute expects price-adjusted GDP growth of 0.8% for 2026, supported in particular by fiscal stimulus.

Market development

According to the European Automobile Manufacturers' Association (ACEA), new car registrations in the EU rose by 5.7% in the first half of 2026 compared to the same period last year. The market was driven primarily by demand for electrified powertrains: hybrid vehicles remained the most popular powertrain type with a market share of 37.3% (H1 2025: 34.8%), battery-electric vehicles reached 20.7% (H1 2025: 15.6%) and plug-in hybrids 9.8%. The combined market share of petrol and diesel vehicles fell to 29.7% (same period last year: 37.8%). By contrast, the passenger car markets in the USA and China developed differently compared to the same period last year: While sales of new vehicles in the USA increased by 1.2% in the first half of 2026, driven by commercial customers, new registrations in China fell significantly by 20.2% over the same period due to rising fuel costs and reduced subsidies for electric vehicles. In Germany, the number of newly registered electric vehicles increased by 37% in the first half of the year, while total new car registrations increased by 6%. The share of electric vehicles in new registrations in Germany reached 36% and thus increased significantly by 8 percentage points compared to the first half of 2025.

According to the German Engineering Federation (VDMA), the mechanical and plant engineering sector recorded growth in order intake of 5% in the first half of 2026 compared to the previous year. While domestic orders declined by 2%, foreign orders increased by 9%. Within foreign business, orders from non-euro countries rose by 16%, while demand from euro countries fell by 8%. Overall, a 7% increase in order intake was recorded for the second quarter. The association attributes the increase in the first half of the year in particular to special effects from the large-scale plant engineering business with non-euro countries. Domestic business remained subdued, characterised by continued reluctance to invest as a result of global crises.

Business performance, result of operations, financial position and net assets

Business performance

In the first half of the 2026 financial year, Aumann generated turnover of €70.6 million (previous year: €108.3 million). Turnover was therefore 34.8% lower than in the previous year. This development was primarily due to the decline in order intake in the preceding quarters. EBITDA amounted to €7.4 million in the first half of the year (previous year: €11.4 million), corresponding to an EBITDA margin of 10.5%. Despite the decline in revenue, the operating margin was maintained at the previous year's level.

Order intake in the first half of 2026 was below the previous year's level at €65.4 million (previous year: €90.0 million), mainly due to recently volatile political and economic conditions, tariff developments and a persistently subdued investment climate in the automotive sector. In particular, the reluctance to invest in the European automotive industry continued to weigh on the E-mobility segment. Order intake in this segment declined to €27.7 million (previous year: €68.1 million). By contrast, the positive development in the Next Automation segment continued. Driven by increasing demand from growth markets such as clean tech, aerospace and life sciences, order intake in this segment increased to €37.7 million compared to €21.9 million in the previous year.

On 5 June 2026, the Executive Board of Aumann AG resolved, with the approval of the Supervisory Board, to make use of the authorisation granted by the Annual General Meeting on 13 June 2025 to buy back treasury shares pursuant to Section 71 (1) no. 8 AktG and to offer shareholders the buyback of up to 1,291,704 treasury shares at an offer price of €16.50 per share as part of a voluntary public tender offer addressed to all shareholders (Share Buyback Program 2026). On 22 June 2026, the offer price was increased to €17.80. The acceptance period for the offer began on 12 June 2026 and ended on 3 July 2026. From Aumann AG's perspective, the public tender offer constitutes a contractual obligation, which is why a liability of €23.0 million was recognised as at 30 June 2026 and recorded as a reduction in equity.

Aumann's liquidity position increased in the first half of 2026 from €152.8 million as at 31 December 2025 to €158.2 million as at 30 June 2026. Aumann thus continues to have a strong financial position and a high degree of financial flexibility. The equity ratio was 62.2% as at 30 June 2026 compared to 66.7% at year-end 2025.

The Executive Board and Supervisory Board will propose to the Annual General Meeting scheduled for 28 August 2026 a dividend for the 2025 financial year totalling €1.11 per dividend-bearing no-par value share. This consists of a base dividend of €0.25 and an additional special dividend of €0.86 per dividend-bearing no-par value share. Following completion of the Share Buyback Program 2026 and at the time of announcement of the convening of the Annual General Meeting in the German Federal Gazette, the company holds 1,291,200 treasury shares. The dividend-bearing share capital therefore currently comprises 11,625,848 dividend-bearing no-par value shares. On this basis, the dividend proposal corresponds to a total amount of approximately €12.9 million. Should the number of dividend-bearing no-par value shares change by the date of the Annual General Meeting, a correspondingly adjusted resolution proposal will be submitted for voting at the Annual General Meeting, which will continue to provide for a dividend of €1.11 per dividend-bearing no-par value share and a correspondingly adjusted proposal for the appropriation of profits.

Results of operations, financial position and net assets

In the first half of 2026, revenue amounted to €70.6 million (previous year: €108.3 million). Total performance, including capitalised development costs and other operating income, amounted to €74.2 million (previous year: €110.5 million).

The cost of materials decreased disproportionately in relation to revenue to €30.4 million (previous year: €56.5 million). Personnel costs amounted to €31.2 million, down from €36.7 million in the previous year.

EBITDA (earnings before interest, taxes, depreciation and amortisation) amounted to €7.4 million (previous year: €11.4 million). After depreciation and amortisation of €3.1 million (previous year: €3.2 million), EBIT (earnings before interest and taxes) amounted to €4.4 million (previous year: €8.2 million). Considering a financial result of €1.0 million (previous year: €1.1 million), EBT (earnings before taxes) amounted to €5.4 million (previous year: €9.2 million). Consolidated net profit amounted to €3.7 million in the first half of 2026 (previous year: €6.4 million). This corresponds to earnings per share of €0.28, based on an average number of 13,869,791 shares in circulation.

In the reporting period, there were no matters requiring adjustment to EBITDA. Adjusted EBITDA therefore corresponded to EBITDA and amounted to €7.4 million (previous year: €11.7 million). In addition, depreciation and amortisation of assets capitalised as part of the purchase price allocation of Aumann Limbach-Oberfrohna GmbH and Aumann Lauchheim GmbH was adjusted by €42.3 thousand. This adjustment had a positive effect on adjusted EBIT. Adjusted EBIT thus amounted to €4.4 million (previous year: €8.6 million).

Order intake in the first six months amounted to €65.4 million. The order backlog amounted to €115.4 million as at 30 June 2026.

Aumann's equity amounted to €176.2 million as at 30 June 2026 (31 December 2025: €195.4 million). The decline was mainly due to the recognition of a liability of €23.0 million in connection with the Share Buyback Program 2026, which reduced equity. Based on the total assets of €283.2 million, the equity ratio was 62.2%.

Financial liabilities decreased by €0.9 million and amounted to €3.7 million as at 30 June 2026 (31 December 2025: €4.7 million).

Cash and cash equivalents increased in the first half of 2026 from €140.5 million (31 December 2025) to €143.5 million. This increase was mainly due to the positive cash flow from operating activities of €7.3 million. This was offset in particular by payments for investments in financial assets and securities as well as proceeds from financial assets and securities with a net effect of €2.4 million and payments from financing activities of €1.4 million.

Net cash, i.e. the balance of the aforementioned liabilities and cash and cash equivalents, including securities and the interest receivable on them, amounted to €154.4 million compared to €148.1 million as at 31 December 2025.

Segment performance

In the E-mobility segment, revenue decreased by 46.9% to €47.4 million as at 30 June 2026 (previous year: €89.4 million). The segment's EBITDA after six months amounted to €5.9 million (previous year: €10.7 million), corresponding to an EBITDA margin of 12.3% (previous year: 11.9%). EBIT was €3.9 million (previous year: €8.2 million). Order intake reached €27.7 million (previous year: €68.1 million). As at 30 June 2026, the segment had an order backlog of €53.4 million (previous year: €115.4 million).

In the Next Automation segment, revenue as at 30 June 2026 was €23.2 million (previous year: €18.8 million). The segment's EBITDA after six months amounted to €2.7 million (previous year: €2.5 million), corresponding to an EBITDA margin of 11.7% (previous year: 13.5%). EBIT was €1.7 million (previous year: €1.9 million). Order intake reached €37.7 million (previous year: €21.9 million). As at 30 June 2026, the segment had an order backlog of €61.9 million (previous year: €47.0 million).

Employees

As at 30 June 2026, Aumann employed 730 people, excluding trainees and temporary workers, which represents a decrease of 5.6% compared to 773 employees as at 31 December 2025 and a decrease of 13.1% compared to 840 employees as at 30 June 2025. In addition, 78 trainees and dual students were employed. The total number of employees as at 30 June 2026 was 808, compared to 861 as at 31 December 2025.

Report on risks and opportunities

Risks and opportunities for the business development of the Aumann Group are described in the Group management report for the financial year 2025, which is available on our website www.aumann.com. The assessment in this regard remains unchanged. Aumann's risk management system is designed to identify risks at an early stage and take immediate action.

Outlook

For the 2026 financial year, Aumann continues to expect revenue of around €160 million with an EBITDA margin of 6% to 8%.

Beelen, 13 August 2026

Sebastian Roll
Chief Executive Officer

Jan-Henrik Pollitt
Chief Financial Officer

IFRS interim consolidated financial statements

IFRS consolidated statement of profit or loss unaudited	1 Jan - 30 Jun 2026 €k	1 Jan - 30 Jun 2025 €k
Revenue	**70,634**	**108,285**
Increase (+) / decrease (-) in finished goods and work in progress	269	-138
Operating performance	**70,903**	**108,147**
Capitalised development costs	425	1,362
Other operating income	2,849	1,012
Total performance	**74,176**	**110,521**
Cost of raw materials and supplies	-25,537	-47,569
Cost of purchased services	-4,885	-8,902
Cost of materials	**-30,422**	**-56,471**
Wages and salaries	-25,611	-28,137
Social security and pension costs	-5,541	-8,534
Personnel costs	**-31,152**	**-36,671**
Other operating expenses	-5,184	-6,005
Earnings before interest, taxes, depreciation and amortisation (EBITDA)	**7,418**	**11,374**
Depreciation and amortisation	-3,058	-3,179
Earnings before interest and taxes (EBIT)	**4,361**	**8,194**
Other interest and similar income	1,090	1,223
Interest and similar expenses	-93	-173
Net finance costs	**997**	**1,050**
Earnings before taxes (EBT)	**5,357**	**9,244**
Income tax expense	-1,605	-2,803
Other taxes	-87	-71
Earnings after taxes	**3,665**	**6,370**
Earnings per share (in €) - undiluted	0.28	0.46
Earnings per share (in €) - diluted	0.28	0.46

IFRS consolidated statement of comprehensive income unaudited	1 Jan - 30 Jun 2026 €k	1 Jan - 30 Jun 2025 €k
Earnings after taxes	**3,665**	**6,370**
Items that may be reclassified subsequently to profit or loss		
Currency translation differences	157	-274
Fair Value Reserve - Debt instruments	-61	-10
Reclassifications to profit or loss	29	0
Other comprehensive income after taxes	**125**	**-284**
Comprehensive income for the reporting period	**3,790**	**6,087**

Statement of financial position Assets (IFRS)	30 Jun 2026 unaudited €k	31 Dec 2025 audited €k
Non-current assets		
Internally generated intangible assets	11,131	11,916
Concessions, industrial property rights and similar rights	395	750
Goodwill	38,484	38,484
Intangible assets	**50,009**	**51,151**
Land and buildings including buildings on third-party land	19,208	19,729
Technical equipment and machinery	2,975	2,319
Other equipment, operating and office equipment	3,465	3,646
Advance payments and assets under development	542	1,365
Property, plant and equipment	**26,190**	**27,059**
Deferred tax assets	**45**	**258**
	76,245	**78,468**
Current assets		
Raw materials and supplies	2,260	2,302
Work in progress	1,796	2,338
Advance payments	2,999	3,594
Inventories	**7,056**	**8,234**
Trade receivables	15,349	17,029
Contract assets	23,910	31,546
Other current assets	2,455	4,981
Trade receivables and other current assets	**41,714**	**53,556**
Securities	**14,668**	**12,181**
Cash in hand	3	11
Bank balances	143,468	140,530
Cash in hand, bank balances	**143,471**	**140,541**
	206,908	**214,513**
Total assets	**283,153**	**292,980**

Statement of financial position Equity and liabilities (IFRS)	30 Jun 2026 unaudited €k	31 Dec 2025 audited €k
Equity		
Issued capital	12,917	12,917
Capital reserves	7,926	7,926
Retained earnings	155,349	174,542
	176,192	**195,385**
Non-current liabilities		
Pension provisions	12,695	12,782
Liabilities to banks	1,151	1,556
Liabilities from leasing	985	1,019
Other provisions	626	590
Deferred tax liabilities	13,333	14,286
Other liabilities	674	1,113
	29,463	**31,346**
Current liabilities		
Other provisions	19,645	16,853
Trade payables	4,929	14,815
Contract liabilities	14,883	16,385
Provisions with the nature of a liability	8,447	7,616
Liabilities to banks	823	1,245
Liabilities from leasing	781	849
Tax provisions	1,494	5,046
Other liabilities	26,498	3,439
	77,498	**66,249**
Total equity and liabilities	**283,153**	**292,980**

Consolidated statement of cash flows unaudited	1 Jan - 30 Jun 2026 €k	1 Jan - 30 Jun 2025 €k
1. Cash flow from operating activities		
Earnings before interest and taxes (EBIT)	**4,361**	**8,194**
Depreciation and amortisation	3,058	3,179
Increase (+) / decrease (-) in provisions	2,741	6,452
Gains (-) / Losses (+) from disposal of PPE	4	-5
Other non-cash expense/income	-153	-20
Adjustments for non-cash transactions	**5,649**	**9,606**
Increase (-) / decrease (+) in inventories, trade receivables and other assets	10,565	-1,905
Decrease (-) / increase (+) in trade payables and other liabilities	-10,922	-23,707
Change in working capital	**-357**	**-25,612**
Income taxes paid	-3,454	-813
Other tax payments	-87	-71
Interest received	1,175	1,252
Cash flow from operating activities	**7,287**	**-7,445**
2. Cash flow from investing activities		
Investments (-) / divestments (+) of intangible assets	-304	-563
Investments (-) / divestments (+) of property, plant and equipment	-334	-1,422
Investments in long-term financial assets and securities	-5,955	-10,260
Proceeds from financial assets and securities	3,510	1,999
Cash flow from investing activities	**-3,083**	**-10,246**
3. Cash flow from financing activities		
Profit distribution to shareholders	0	-2,840
Purchase of treasury shares	0	-20,438
Repayments of financial loans	-828	-828
Repayments of leasing liabilities	-512	-533
Interest payments	-93	-173
Cash flow from financing activities	**-1,432**	**-24,812**
Cash and cash equivalents at end of period		
Change in cash and cash equivalents (Subtotal 1-3)	2,772	-42,503
Effects of changes in foreign exchange rates (no cash effect)	157	-184
Cash and cash equivalents at start of reporting period	140,541	139,246
Cash and cash equivalents at end of period	**143,471**	**96,559**

Statement of changes in consolidated equity								
			Retained earnings and other comprehensive income					
	Issued capital	Capital reserve	Currency translation difference	Fair value reserve	Pension reserve	Other reserve	Generated consolidated equity	Consolidated equity
	€k	€k	€k	€k	€k	€k	€k	€k
1 Jan 2025	**14,345**	**5,420**	**87**	**5,974**	**1,853**	**122,764**	**51,271**	**201,715**
Dividends paid	**0**	**0**	**0**	**0**	**0**	**0**	**-2,840**	**-2,840**
Amounts recognised in other comprehensive income	0	0	0	-10	0	0	0	-10
Currency translation difference	0	0	-274	0	0	0	0	-274
Consolidated net profit	0	0	0	0	0	0	6,370	6,370
Total comprehensive income	**0**	**0**	**-274**	**-10**	**0**	**0**	**6,370**	**6,087**
Purchase of treasury shares	-1,434	0	0	0	0	-19,004	0	-20,438
Capital increase	0	171	0	0	0	0	0	171
Reclassification	0	905	0	0	0	-905	0	0
30 Jun 2025	**12,911**	**6,496**	**-187**	**5,964**	**1,853**	**102,855**	**54,801**	**184,694**
1 Jan 2026	**12,917**	**7,926**	**-137**	**5,898**	**3,259**	**101,422**	**64,100**	**195,385**
Dividends paid	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Amounts recognised in other comprehensive income	0	0	0	-32	0	0	0	-32
Currency translation difference	0	0	157	0	0	0	0	157
Consolidated net profit	0	0	0	0	0	0	3,665	3,665
Total comprehensive income	**0**	**0**	**157**	**-32**	**0**	**0**	**3,665**	**3,790**
Purchase of treasury shares	0	0	0	0	0	-22,983	0	-22,983
Capital increase	0	0	0	0	0	0	0	0
Reclassification	0	0	0	0	0	0	0	0
30 Jun 2026	**12,917**	**7,926**	**20**	**5,866**	**3,259**	**78,439**	**67,765**	**176,192**

Notes to the interim consolidated financial statements

Company information

Aumann AG is headquartered at Dieselstraße 6, 48361 Beelen, Germany. It is registered in the commercial register of the Münster District Court under HRB 16399. It is the parent company of the Aumann Group.

Accounting

The interim financial report of the Aumann Group for the period 1 January 2026 to 30 June 2026 was prepared on the basis of the International Financial Reporting Standards (IFRS) published by the International Accounting Standards Board (IASB) as adopted in the EU. It was prepared in accordance with IAS 34.

Accounting policies

The accounting policies adopted are the same as those applied in preparing the consolidated financial statements as at 31 December 2025. The preparation of the financial statements is influenced by accounting policies and assumptions and estimates affecting the amount and reporting of recognised assets, liabilities, contingent liabilities and income and expense items. Matters relating to revenue are deferred intra-year.

Review

The condensed interim consolidated financial statements as at 30 June 2026 and the interim Group management report were neither audited in accordance with section 317 of the Handelsgesetzbuch (HGB - German Commercial Code) nor reviewed by an auditor.

Dividend

The Executive Board and Supervisory Board will propose to the Annual General Meeting scheduled for 28 August 2026 a dividend for the financial year 2025 totalling €1.11 per dividend-bearing no-par value share. This consists of a base dividend of €0.25 and an additional special dividend of €0.86 per dividend-bearing no-par value share. Based on the current 11,625,848 dividend-bearing no-par value shares, this corresponds to a total amount of around €12.9 million.

Changes in contingent liabilities

There were no significant changes in contingent liabilities as against 31 December 2025.

Related party transactions

Business transactions between consolidated Group companies and other companies of the MBB Group are conducted at arm's-length conditions.

Segment reporting

Aumann's management classifies the segments as described in the interim Group management report. Segment liabilities do not include tax liabilities, finance lease liabilities or liabilities to banks.

Segment reporting 1 Jan - 30 Jun 2026 unaudited	Next Automation €k	E-mobility €k	Reconciliation €k	Group €k
Revenue	**23,184**	**47,450**	**0**	**70,634**
EBITDA	**2,708**	**5,851**	**-1,140**	**7,418**
Depreciation and amortisation	-1,050	-1,979	-29	-3,058
EBIT	**1,658**	**3,872**	**-1,169**	**4,361**
Net finance cost	-62	-31	1,090	997
EBT	**1,596**	**3,841**	**-79**	**5,357**
EBITDA margin	*11.7%*	*12.3%*		*10.5%*
EBIT margin	*7.2%*	*8.2%*		*6.2%*
Trade receivables and Receivables from construction contracts	**11,146**	**28,113**	**0**	**39,259**
Contract liabilities	**3,680**	**11,202**	**0**	**14,883**

Segment reporting 1 Jan - 30 Jun 2025 unaudited	Next Automation €k	E-mobility €k	Reconciliation €k	Group €k
Revenue	**18,844**	**89,441**	**0**	**108,285**
EBITDA	**2,542**	**10,669**	**-1,837**	**11,374**
Depreciation and amortisation	-600	-2,518	-62	-3,179
EBIT	**1,942**	**8,151**	**-1,899**	**8,194**
Net finance cost	-44	20	1,074	1,050
EBT	**1,899**	**8,171**	**-825**	**9,244**
EBITDA margin	*13.5%*	*11.9%*		*10.5%*
EBIT margin	*10.3%*	*9.1%*		*7.6%*
Trade receivables and Receivables from construction contracts	**16,989**	**63,233**	**0**	**80,222**
Contract liabilities	**1,673**	**17,204**	**0**	**18,877**

Of the revenue, €69.8 million (previous year: €105.9 million) was attributable to period-related contracts with customers. The EBT of the segments is transitioned to the Group result as following:

Reconciliation of EBITDA to net profit Half-Year	2026 €k	2025 €k
Total EBT of the segments	**5,358**	**9,244**
Taxes on income	-1,605	-2,803
Other taxes	-87	-71
PAT (Profit after tax)	3,665	6,370
Net profit for the period	**3,665**	**6,370**

Additional disclosures on financial instruments

The following table shows the carrying amounts and fair values of the financial instruments by class and IFRS 9 measurement categories. In addition, the financial instruments measured at fair value are classified in the fair value hierarchy provided for in IFRS 13. The individual levels of this hierarchy are defined as follows:

Level 1: The market value determination is based on price quotations of active markets (e.g. stock market prices).

Level 2: Market observable parameters are incorporated into the market value determination to a significant extent.

Level 3: The market value determination is based on valuation methods in which mainly non-market observable input factors are included.

Most of the assets, trade payables, payables to non-controlling partners and other financial liabilities classified at cost in accordance with IFRS 9 have short residual maturities. As at the balance sheet date, their carrying amounts are approximately equivalent to their fair values. In application of IFRS 7.29a, fair value is not disclosed ("n/a").

30 Jun 2026 €k	Category according to IFRS 9[1]	Carrying amount	Fair value Level 1	Fair value Level 2	Fair value Level 3	Total
Assets						
Trade receivables	AC	15,349				n/a
(31 Dec 2025)		17,029				
Other financial assets[2]	AC	833				n/a
(31 Dec 2025)		717				
Securities (debt instruments)	FVTOCI	14,668	14,668			14,668
(31 Dec 2025)		12,181	12,181			12,181
Cash in hand, bank balances	AC	143,471				n/a
(31 Dec 2025)		140,541				
Liabilities						
Liabilities to banks	FLaC	1,974		1,995		1,995
(31 Dec 2025)		2,801		2,682		2,682
Trade payables	FLaC	4,929				n/a
(31 Dec 2025)		14,815				
Other financial liabilities and provisions[2]	FLaC	32,241				n/a
(31 Dec 2025)		8,576				
Aggregated according to category						
Financial assets	AC	159,653				n/a
Financial assets	FVTOCI	14,668				14,668
Financial assets	FVTPL	0				0
Financial liabilities	FLaC	39,143				n/a
Financial liabilities	FVTPL	0				0

[1] FVTPL: Fair Value through P&L; FVTOCI: Fair Value through OCI; AC: Amortized Cost; FLaC: Financial Liabilities at amortized cost.

[2] Other financial assets and other financial liabilities include all other current assets and other liabilities that do not arise from taxes and accrued income or deferred income.

The principles and methods used to determine the fair value are unchanged as at 30 June 2026. Further details can be found in section VI. of the notes to the consolidated statement of financial position for 2025.

For securities measured at fair value, fair values are based on the market price quoted on an active market. Investments in equity instruments are predominantly measured at fair value in other comprehensive income without affecting profit or loss. At the balance sheet date, there were only equity instruments measured at fair value without effect on profit or loss. This presentation is based on the business model and the underlying investment strategy.

The fair values of liabilities to banks and liabilities from profit participation rights as well as the contingent consideration from put options are determined as the present values of the expected future cash flows. Discount rates are based on the relevant maturities and creditworthiness.

There were no changes between levels in either the current financial year or the past financial year.

The following table shows the measurement methods used to determine fair values:

Financial instrument	Valuation technique	Material, unobservable input factors
Securities	The fair value is based on the market price of equity and debt instruments as at 30 June 2026.	not applicable

Financial instrument	Valuation technique
Liabilities to banks	Discounted cash flows: The valuation model takes into account the present value of the expected payments, discounted using a risk-adjusted discount rate.

Events after the end of the reporting period

On 14 July 2026, Aumann AG announced that, as part of the public share buyback offer, a total of 1,291,200 no-par value shares had been repurchased at a price of €17.80 per share, corresponding to approximately 10.00% of the company's share capital. The settlement and thus the payment of the purchase price to the custodian banks took place on 16 July 2026. The Group's liquidity decreased by €23.0 million as a result of the settlement of the public share buyback offer after the reporting date. Following completion of the Share Buyback Program 2026, Aumann AG holds treasury shares representing approximately 10.00% of its share capital.

Responsibility Statement

To the best of our knowledge, and in accordance with the applicable reporting principles for interim financial reporting, the interim consolidated financial statements give a true and fair view of the assets, liabilities, financial position and profit or loss of the Group, and the interim management report of the Group includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal risks and opportunities associated with the ex pected development of the Group.

Beelen, 13 August 2026

Sebastian Roll	Jan-Henrik Pollitt
Chief Executive Officer	Chief Financial Officer

Financial calendar

Half-Year Financial Report 2026
13 August 2026

Annual General Meeting 2026
28 August 2026

Interim Statement Q3 2026
12 November 2026

End of the 2026 financial year
31 December 2026

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