Transforming Change into Performance

HALF YEAR FINANCIAL REPORT H1

2026

POLYTEC

KEY FIGURES

Key figures H1	Unit	H1 2026	H1 2025	Change
Sales revenues	EUR m	287.4	357.6	–19.6%
EBITDA	EUR m	22.6	21.1	7.0%
EBITDA margin (EBITDA/sales revenues)	%	7.9%	5.9%	2.0%-pts.
EBIT	EUR m	8.3	5.6	47.7%
EBIT margin (EBIT/sales revenues)	%	2.9%	1.6%	1.3%-pts.
Earnings after tax	EUR m	4.7	1.4	242.6%
Earnings per share	EUR	0.21	0.06	250.0%
Investments in fixed assets	EUR m	11.0	10.6	3.4%
Equity ratio (equity/balance sheet total)	%	50.1%	41.9%	8.2%-pts.
Net working capital (NWC)	EUR m	44.0	42.6	3.4%
Average capital employed	EUR m	249.0	267.1	–6.8%
Net debt (+)/assets (-)	EUR m	29.6	52.1	–43.2%
Employees (incl. leasing personnel) end of period	FTE	2,804	3,606	–22.2%

Key figures quarterly	Unit	Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q2 2026
Sales revenues	EUR m	176.2	157.2	152.0	143.7	143.7
EBITDA	EUR m	10.3	11.2	19.1	11.5	11.1
EBITDA margin (EBITDA/ sales revenues)	%	5.8%	7.1%	12.6%	8.0%	7.8%
EBIT	EUR m	2.4	3.3	10.9	4.3	4.0
EBIT margin (EBIT/sales revenues)	%	1.4%	2.1%	7.2%	3.0%	2.8%
Earnings after tax	EUR m	0.4	1.0	7.8	2.5	2.2
Earnings per share	EUR	0.01	0.04	0.37	0.11	0.10
Investments in fixed assets	EUR m	6.3	5.7	12.8	3.5	7.5
Equity ratio (equity/balance sheet total)	%	41.9%	43.3%	46.2%	48.6%	50.1%
Net working capital (NWC)	EUR m	42.6	62.2	24.2	36.6	44.0
Average capital employed	EUR m	267.1	270	253.0	249.5	249.0
Net debt (+)/assets (-)	EUR m	52.1	57.3	17.6	29.9	29.6
Employees (incl. leasing personnel) end of period	FTE	3,606	3,560	3,059	3,076	2,804

HALF YEAR FINANCIAL REPORT H1 2026

This half-year financial report has not been subject to an audit or a review.

GROUP MANAGEMENT REPORT H1 2026

AUTOMOTIVE INDUSTRY DEVELOPMENT

The following tables show the figures for new vehicle registrations in the period from January to June 2026, as compared to the same period of the previous year:

REGISTRATIONS OF NEW CARS IN THE MAJOR INTERNATIONAL MARKETS

in units	H1 2026	Share	H1 2025	Share	Change
China	8,838,700	36.9%	10,891,900	42.2%	–18.9%
USA	7,883,700	32.9%	8,111,000	31.4%	–2.8%
Europe (EU, EFTA and UK)	7,232,066	30.2%	6,815,432	26.4%	6.1%
Total three major markets	**23,954,466**	**100%**	**25,818,332**	**100%**	**–7.2%**
Other selected countries					
India	2,590,100		2,174,400		19.1%
Japan	1,996,100		1,989,400		0.3%
Brasil	1,361,500		1,132,700		20.2%
Mexico	801,600		748,400		7.1%

REGISTRATIONS OF NEW CARS IN EUROPE (EU, EFTA AND UK)

in units	H1 2026	Share	H1 2025	Share	Change
Germany	1,484,393	20.5%	1,402,789	20.6%	5.8%
United Kingdom	1,137,929	15.7%	1,042,229	15.3%	9.2%
France	857,165	11.9%	842,206	12.4%	1.8%
Italy	936,045	12.9%	854,624	12.5%	9.5%
Spain	647,711	9.0%	609,914	8.9%	6.2%
Other European countries	2,168,823	30.0%	2,063,670	30.3%	5.1%
Europe (EU, EFTA and UK)	**7,232,066**	**100%**	**6,815,432**	**100%**	**6.1%**

REGISTRATIONS OF NEW CARS IN EUROPE (EU, EFTA AND UK) – BY DRIVE TECHNOLOGY

in units	H1 2026	Share	H1 2025	Share	Change
Petrol-driven cars	1,590,767	22.0%	1,897,723	27.8%	–16.2%
Diesel-driven cars	467,561	6.5%	563,584	8.3%	–17.0%
Hybrid electric vehicles (HEV)	2,671,955	36.9%	2,383,896	35.0%	12.1%
Plug-in hybrid electric vehicles (PHEV)	742,411	10.3%	594,663	8.7%	24.8%
Battery electric vehicles (BEV)	1,608,200	22.2%	1,190,106	17.5%	35.1%
Vehicles with other drive technology	151,172	2.1%	185,460	2.7%	–18.5%
Europe (EU, EFTA and UK)	**7,232,066**	**100%**	**6,815,432**	**100%**	**6.1%**

REGISTRATIONS OF NEW COMMERCIAL VEHICLES IN EUROPE (EU, EFTA AND UK)

in units	H1 2026	Share	H1 2025	Share	Change
Light commercial vehicles <3.5 t	927,768	80.0%	912,314	81.2%	1.7%
Medium commercial vehicles >3.5 t to 16 t	36,896	3.2%	32,787	3.0%	12.5%
Heavy commercial vehicles >16 t	166,463	14.4%	153,287	13.6%	8.6%
Medium and heavy buses & coaches >3.5 t	27,742	2.4%	25,098	2.2%	10.5%
Europe (EU, EFTA and UK)	**1,158,869**	**100%**	**1,123,486**	**100%**	**3.1%**

Sources: German Automotive Industry Association (VDA), European Automobile Manufacturers Association (ACEA)

GROUP RESULTS

SALES REVENUES

The POLYTEC GROUP's consolidated sales revenues amounted to EUR 287.4 million in the first half of 2026, 19.6% below the same period of the previous year (H1 2025: EUR 357.6 million).

The Group's lower year-on-year total sales are due to the divestment of the operational business in the United Kingdom as of 31 December 2025, the closure of the Weierbach plant as of 30 April 2026 and lower sales revenues in the Smart Plastic Applications market area.

SALES REVENUES BY MARKET AREA

in EUR m	Q2 2026	Share	Q2 2025	H1 2026	Share	H1 2025
Passenger Cars & Light Commercial Vehicles	106.1	73.8%	133.3	215.3	74.9%	270.3
Commercial Vehicles	26.6	18.5%	26.8	51.4	17.9%	50.4
Smart Plastic Applications	11.0	7.7%	16.1	20.7	7.2%	36.9
POLYTEC GROUP	**143.7**	**100%**	**176.2**	**287.4**	**100%**	**357.6**

In the Passenger Cars & Light Commercial Vehicles market area, the POLYTEC GROUP's strongest revenue area with 74.9% (H1 2025: 75.6%), sales revenues of EUR 215.3 million were generated in the months of January to June 2026 and were 20.3% or EUR 55.0 million below the comparable figure for the first half of 2025 (EUR 270.3 million). The significant decline was a consequence of the divestment of the operational business in the United Kingdom at the end of the 2025 financial year.

Sales revenue in the Commercial Vehicles market area (share 17.9%; H1 2025: 14.1%) was slightly above the previous year's level at EUR 51.4 million, (H1 2025: EUR 50.4 million).

Sales revenues in the Smart Plastic Applications market area declined by 43.9% or EUR 16.2 million to EUR 20.7 million in the first half of 2026 compared to the level of the previous year (H1 2025: EUR 36.9 million). This market area is subject to fluctuating call-offs from a major customer. This market area accounted for 7.2% of Group sales revenues (H1 2025: 10.3%).

In accordance with the adapted corporate strategy, this market area is to be expanded to 30% of total sales in the coming years through the development and production of innovative plastics applications, additional orders for various logistics products and further new products in other sectors.

SALES REVENUES BY CATEGORY

in EUR m	Q2 2026	Share	Q2 2025	H1 2026	Share	H1 2025
Parts and other sales revenues	130.8	91.0%	152.8	258.3	89.9%	312.1
Tooling and other engineering sales revenues	12.9	9.0%	23.4	29.1	10.1%	45.5
POLYTEC GROUP	**143.7**	**100%**	**176.2**	**287.4**	**100%**	**357.6**

At EUR 258.3 million, sales revenues in the serial production category in the first half of 2026 were below the previous year's level of EUR 312.1 million. Tooling and other engineering sales revenues of EUR 29.1 million in the current reporting period were lower than the high level of the previous year (EUR 45.5 million). This revenue category is subject to cyclical fluctuations.

SALES REVENUES BY REGION

in EUR m	Q2 2026	Share	Q2 2025	H1 2026	Share	H1 2025
Austria	2.9	2.0%	0.4	5.3	1.8%	2.5
Germany	83.7	58.2%	103.9	166.2	57.8%	206.4
United Kingdom	11.0	7.7%	27.4	25.5	8.9%	53.4
Other EU countries	37.6	26.2%	36.1	75.3	26.2%	77.9
Other countries	8.5	5.9%	8.4	15.1	5.3%	17.4
POLYTEC GROUP	**143.7**	**100%**	**176.2**	**287.4**	**100%**	**357.6**

The breakdown of sales by region is determined on the basis of customer locations.

GROUP EARNINGS FIGURES

	Unit	Q2 2026	Q2 2025	H1 2026	H1 2025
Sales revenues	EUR m	143.7	176.2	287.4	357.6
EBITDA	EUR m	11.1	10.3	22.6	21.1
EBITDA margin (EBITDA/sales revenues)	%	7.8%	5.8%	7.9%	5.9%
EBIT	EUR m	4.0	2.4	8.3	5.6
EBIT margin (EBIT/sales revenues)	%	2.8%	1.4%	2.9%	1.6%
Earnings after tax	EUR m	2.2	0.4	4.7	1.4
Average capital employed	EUR m	249.0	267.1	249.0	267.1
Earnings per share	EUR	0.10	0.01	0.21	0.06

MATERIAL AND PERSONNEL EXPENSES

The POLYTEC GROUP's materials expenses totalled EUR 141.5 million in the first half of 2026, down by 25.3% or EUR 47.9 million compared to the same period of the previous year. The decline resulted from a lower share of tooling and engineering sales revenues as well as product mix shifts. The cost of material ratio was 49.2%, down 3.8 percentage points compared to the same period of the previous year (53.0%).

The Group's personnel expenses decreased by 14.6% or EUR 17.4 million year-on-year to EUR 101.4 million (H1 2025: EUR 118.7 million). The reduction is a consequence of the divestment of the operational business in the United Kingdom and the closure of the Weierbach plant on the one hand, and a result of successfully implemented efficiency measures on the other. The workforce ratio increased by 2.1 percentage points to 35.3% (H1 2025: 33.2%).

EBITDA AND EBIT

The EBITDA of the POLYTEC GROUP increased by 7.1% in the first six months of 2026 compared to the same period of the previous year, from EUR 21.1 million to EUR 22.6 million. The EBITDA margin increased by 2 percentage points year-on-year to 7.9%.

Depreciation of EUR 14.3 million in the first half of 2026 was below the previous year's level (H1 2025: EUR 15.5 million).

Earnings before interest and taxes (EBIT) rose from EUR 5.6 million in the first half of 2025 to EUR 8.3 million in the first half of 2026. This corresponds to an increase of 47.7%. The EBIT margin increased by 1.3 percentage points from 1.6% to 2.9% compared to the same period last year.

FINANCIAL AND GROUP RESULT

The financial result amounted to minus EUR 2.7 million in the first half of 2026 (H1 2025: minus EUR 4.1 million). Earnings before tax improved from EUR 1.5 million to EUR 5.6 million and thus more than tripled. Earnings after tax in the first half of 2026 also developed significantly positively, amounting to EUR 4.7 million (H1 2025: EUR 1.4 million). This corresponds to earnings per share of EUR 0.21 (H1 2025: EUR 0.06).

ASSETS AND FINANCIAL STATUS

INVESTMENTS

in EUR m	Q2 2026	Q2 2025	H1 2026	H1 2025
Investments in fixed assets	7.5	6.3	11.0	10.6

Investments in fixed assets amounted to EUR 11.0 million in the first half of 2026 (H1 2025: EUR 10.6 million) and were at the level of the previous year and below that of current depreciation. Capital expenditures were mainly concentrated on new investments in machinery.

GROUP KEY BALANCE SHEET AND FINANCIAL FIGURES

	Unit	30.06.2026	31.12.2025	Change
Equity	EUR m	221.3	219.8	0.7%
Equity ratio (equity/balance sheet total)	%	50.1%	46.2%	3.9%-pts.
Balance sheet total	EUR m	442.2	476.0	-7.1%
Net Working Capital [1)]	EUR m	44.0	24.2	82.0%
Net working capital/sales revenues	%	7.4%	3.6%	3.8%-pts.

[1)] Net working capital = current non-financial assets minus current non-financial liabilities

As of 30 June 2026, the Group's balance sheet total decreased by EUR 33.8 million to EUR 442.2 million compared to 31 December 2025. Despite the distribution of the dividend of around EUR 4.4 million, the equity ratio increased to 50.1% and was thus 3.9 percentage points higher than on the last annual balance sheet date.

Net working capital increased from EUR 24.2 million to EUR 44.0 million compared to the low level on the balance sheet date of 31 December 2025.

	Unit	30.06.2026	31.12.2025	Change
Net debt (+)/assets (-)	EUR m	29.6	17.6	68.3%
Net debt (+)/assets (-)/EBITDA	Years	0.56	0.34	64.7%
Gearing (net debt (+)/assets (-)/equity)	-	0.13	0.08	62.5%

Net debt amounted to EUR 29.6 million as of 30 June 2026, an increase compared to the balance sheet date of 31 December 2025 (EUR 17.6 million). Although the key figure for the fictitious debt repayment period has increased compared to the last annual balance sheet date, it is still very short at 0.56.

The gearing ratio shows a good value of 0.13 too. As of 30 June 2026, the POLYTEC GROUP had cash and cash equivalents of EUR 34.4 million (31 December 2025: EUR 66.9 million).

EMPLOYEES

Employees (incl. leasing personnel)	End of period			Average of period		
Full-time equivalents (FTE)	**30.06.2026**	**30.06.2025**	**Change**	**H1 2026**	**H1 2025**	**Change**
Austria	482	505	–23	485	516	–31
Germany	1,319	1,770	–451	1,621	1,800	–179
United Kingdom	0	348	–348	0	362	–362
Other EU countries	906	865	41	783	871	–88
Other countries	97	118	–21	98	125	–27
POLYTEC GROUP	**2,804**	**3,606**	**–802**	**2,987**	**3,674**	**–687**

The average number of employees in the Group (including leasing personnel) decreased by 687 employees (full-time equivalents) or 18.7% to 2,987 FTE compared to the same period of the previous year. The average share of leasing personnel was 8.8% (H1 2025: 8.5%).

As at 30 June 2026, the POLYTEC GROUP had a total of 2,804 employees. Compared with the previous year's reporting date (3,606 FTE), the number of employees was reduced by a total of 802 FTE, or 22.2%.

The significant reduction is mainly attributable to the divestment of the operational business in the United Kingdom in December 2025, where all employees (348 FTEs) were transferred compared to the previous year's reporting date. In Germany, 451 FTE were reduced, mainly employees of the Weierbach plant, which closed at the end of April 2026.

RISKS AND UNCERTAINTIES

Within the scope of its business activities, the POLYTEC GROUP is subject to a variety of risks, which relate directly to entrepreneurial transactions. Risk management is therefore an integral part of POLYTEC's strategy and all of its business processes.

The automotive industry will continue to face profound challenges and changes in 2026. Geopolitical and economic uncertainties, such as the confusing US tariff policy, have unsettled the global economy and may continue to be a burden. There is cut-throat competition on the European continent. Chinese passenger car and commercial vehicle brands are currently setting up production sites in Europe or intend to do so.

The production capacities built up in Europe in recent decades, primarily for vehicles with combustion engines, now pose economic challenges for both OEMs and suppliers. Suppliers, some of whom are dependent on OEMs, are more exposed to the negative effects due to their weaker resilience. For years, there have been reports of plant closures, staff cuts, company takeovers and insolvencies in the automotive industry.

The long-term change towards electric mobility requires enormous investments by OEMs and suppliers. Financing these is difficult in view of the predatory market and the generally weak economic situation.

Geopolitical risks are at a high level. In the first quarter of 2026, the already fragile situation in the Middle East escalated due to the massive attacks on Iran and Lebanon. The Strait of Hormuz, where around 20 percent of international oil traffic has to pass, is a contested logistical bottleneck. Due to the risk of supply restrictions, oil prices on the commodity markets rose immediately. It is currently impossible to predict how prices will develop and what medium-term effects they will have on inflation and global economic development. The global consequences due to the economic, territorial and military policy of the USA are also still unclear.

At present, it is thus impossible to fully assess how significant the influence of the aforementioned risks and uncertainties will be upon the sales and earnings development of the POLYTEC GROUP in the future and whether any further risks and uncertainties will arise.

With regard to the detailed risk reporting, please also refer to the explanations under items 3. and 4. in the Group Management Report as well as under G. 2 in the notes to the consolidated financial statements published in the Annual Financial Report 2025.

MATERIAL TRANSACTIONS WITH RELATED PARTIES AND COMPANIES

As compared to 31 December 2025, there were no material changes regarding business transactions with related parties and companies, and therefore in this regard reference should be made to the notes contained in the consolidated financial statements of POLYTEC Holding AG as at 31 December 2025.

MATERIAL EVENTS AFTER THE REPORTING PERIOD

No events of material significance occurred after the 30 June 2026.

OUTLOOK 2026 FINANCIAL YEAR

Stable earnings situation despite lower sales revenues
From today's perspective, the management of POLYTEC Holding AG expects planned consolidated sales revenues in the range of EUR 560 million to EUR 590 million for the 2026 financial year. The POLYTEC GROUP's lower total sales compared to the previous year are due to the divestment of the operational business in the United Kingdom as of 31.12.2025 and the closure of the Weierbach plant on 30.04.2026.

With regard to margin development, the company expects a stable or slightly improved earnings situation despite the lower total sales and is aiming for an EBIT margin of around 3% for the 2026 financial year. In line with the dividend policy and the respective achievement of a corresponding profit after tax, the company intends to pay an annual dividend again in the future.

In order to further optimise the future economic performance of the POLYTEC GROUP, the production and service portfolio has been critically analysed in recent years and the strategic orientation has been adapted. Capacities have been adjusted, plants have been closed or sold, the organisation has been streamlined and the number of employees has been significantly reduced.

In the non-automotive sector, the POLYTEC GROUP can refer to many years of experience in logistics systems and still sees considerable market potential here. The global trend towards sustainable transport solutions is opening up new growth areas in the field of recyclable reusable concepts, which the Group is already working on vigorously. In the medium term, the company aims to generate around 30% of Group sales outside the automotive sector with innovative plastics applications. In terms of sales revenues in the automotive sector, the POLYTEC GROUP expects only low organic growth for 2026 against the backdrop of geopolitical risks, production overcapacities in the European automotive market and intensified cut-throat competition. These corporate goals are supported by a solid balance sheet with an equity ratio of 50%, low net debt and a high level of confidence from financing partners.

The management of POLYTEC Holding AG is confident about the future but points out that achieving this outlook is subject to various uncertainties.

CONSOLIDATED FINANCIAL STATEMENT ACCORDING TO IAS 34

This half-year financial report has not been subject to an audit or a review.

CONSOLIDATED INCOME STATEMENT

for the period from 1 January to 30 June 2026 and from 1 April to 30 June 2026 with comparative figures from the previous year

in EUR k	01.01. - 30.06.		01.04. - 30.06.	
	2026	2025	2026	2025
Sales revenues	287,358	357,627	143,653	176,178
Other operating income	2,199	3,047	1,215	1,405
Changes in inventory of finished and unfinished goods	8	–144	360	–344
Other own work capitalised	214	262	64	131
Expenses for materials and services received	–141,458	–189,390	–71,055	–90,641
Personnel expenses	–101,364	–118,731	–49,523	–60,104
Other operating expenses	–26,189	–31,563	–13,569	–16,338
Deconsolidation result	1,827	0	0	0
Earnings before interest, taxes and depreciation (EBITDA)	**22,596**	**21,108**	**11,144**	**10,287**
Depreciation	–14,299	–15,493	–7,150	–7,860
Earnings before interest and taxes = operating result (EBIT)	**8,297**	**5,616**	**3,994**	**2,428**
Interest expense	–3,031	–4,312	–1,566	–2,178
Interest and other financial revenue	292	189	132	145
Financial result	**–2,739**	**–4,124**	**–1,434**	**–2,034**
Earnings before tax	**5,558**	**1,492**	**2,560**	**394**
Income tax expenses	–867	–123	–397	–30
Earnings after tax	**4,690**	**1,369**	**2,163**	**364**
thereof result of non-controlling interests	108	113	9	57
thereof result of the parent company	**4,583**	**1,256**	**2,154**	**307**
undiluted earnings per share in EUR	0.21	0.06	0.10	0.01

CONSOLIDATED BALANCE SHEET AS AT 30 JUNE 2026

with comparative figures from the last balance sheet as at 31 December 2025

ASSETS

in EUR k	30.06.2026	31.12.2025
A. Non-current assets		
I. Intangible assets	6,912	6,385
II. Goodwill	0	0
III. Tangible assets	186,251	206,235
IV. Investment property	13,493	0
V. Non-current financial assets	113	113
VI. Contract assets from contracts with customers	17,605	20,137
VII. Deferred tax assets	17,745	14,532
	242,119	**247,401**
B. Current assets		
I. Inventories	31,914	29,198
II. Trade accounts receivable	56,044	49,528
III. Contract assets from contracts with customers	57,427	57,600
IV. Other current non-financial receivables and assets	8,427	4,866
V. Income tax receivables	1,374	1,995
VI. Other current financial assets	7,718	18,510
VII. Cash and cash equivalents	34,354	66,923
	197,258	**228,620**
VIII. Assets held for sale	2,842	0
	200,100	**228,620**
	442,219	**476,022**

EQUITY AND LIABILITIES

in EUR k	30.06.2025	31.12.2025
A. Shareholders' equity		
I. Share capital	22,330	22,330
II. Capital reserves	37,563	37,563
III. Treasury stock	–1,855	–1,855
IV. Retained earnings	167,695	167,512
V. Other reserves	–7,127	–8,392
	218,606	**217,157**
VI. Non-controlling interests	2,733	2,625
	221,339	**219,783**
B. Non-current liabilities		
I. Non-current, interest-bearing liabilities	54,177	65,826
II. Provision for deferred taxes	6,006	2,502
III. Provisions for employees	16,680	16,962
	76,863	**85,290**
C. Current liabilities		
I. Current interest-bearing liabilities	38,841	51,937
II. Liabilities on income taxes	901	561
III. Advance payments received on orders	875	659
IV. Trade accounts payable	47,337	59,457
V. Contract liabilities from contracts with customers	73	97
VI. Other current liabilities	41,871	45,386
VII. Current provisions	14,120	12,852
	144,017	**170,949**
	442,219	**476,022**

CONSOLIDATED CASH FLOW STATEMENT

for the period from 1 January to 30 June 2026 with comparative figures from the previous year

in EUR k		01.01. - 30.06.	
		2026	**2025**
	Earnings before tax	**5,558**	**1,492**
+	Depreciation on non-current assets	14,299	15,493
-	Non-cash income from deconsolidation	–1,827	0
-	Interest income	–292	–189
+	Interest expense	3,031	4,312
+(-)	Other non-cash expenses and income	495	–3,307
+(-)	Increase (decrease) in non-current provisions for employees	–599	–219
-(+)	Profit (loss) from fixed asset disposals	–96	–70
-(+)	Increase (decrease) in inventories	–3,916	–2,303
-(+)	Increase (decrease) in trade and other receivables and contract assets	2,129	–20,496
+(-)	Increase (decrease) in trade accounts payables, other liabilities and contract liabilities	–15,285	7,497
+(-)	Increase (decrease) in current provisions	1,256	3,027
=	Consolidated cash flow from current activities	4,754	5,238
+(-)	Taxes refund/paid	418	–468
=	Consolidated cash flow from operating activities	5,172	4,768
-	Investments in fixed assets	–10,981	–10,616
+	Disposal of subsidiaries less discontinued cash and cash equivalents	5,475	0
+	Inflows from the disposal of intangible and tangible assets	482	385
+	Interest received	292	44
=	Consolidated cash flow from investing activities	–4,732	–10,187
+	Inflows from loan financing	0	2,532
-	Repayments of loan financing	–2,673	–5,406
-	Repayments of acquisition financing	–8,571	–7,500
-	Repayments of real estate loan borrowings	–539	–539
-	Outflows from lease agreements	–4,008	–5,346
-(+)	Change in current financial liabilities (current accounts)	–10,001	–4
-	Interest paid	–3,129	–2,144
-	Dividends	–4,399	0
=	Consolidated cash flow from financing activities	–33,319	–18,407
+(-)	Consolidated cash flow from operating activities	5,172	4,768
+(-)	Consolidated cash flow from investing activities	–4,732	–10,187
+(-)	Consolidated cash flow from financing activities	–33,319	–18,407
=	**Change in cash and cash equivalents**	**–32,880**	**–23,826**
+(-)	Effect from currency translations	311	–209
+	Opening balance of cash and cash equivalents	66,923	66,013
=	**Closing balance of cash and cash equivalents**	**34,354**	**41,978**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

in EUR k	Share capital	Capital reserves	Treasury stock	Retained earnings	Other reserves	Shares of POLYTEC Holding AG stockholders	Non-controlling interests	Total
As at 01.01.2026	**22,330**	**37,563**	**-1,855**	**167,512**	**-8,394**	**217,157**	**2,625**	**219,782**
Earnings after tax	0	0	0	4,583	0	4,583	108	4,690
Other result after tax	0	0	0	0	1,268	1,268	0	1,268
Dividends	0	0	0	-4,399	0	-4,399	0	-4,399
As at 30.06.2026	**22,330**	**37,563**	**-1,855**	**167,695**	**-7,127**	**218,606**	**2,733**	**221,339**

in EUR k	Share capital	Capital reserves	Treasury stock	Retained earnings	Other reserves	Shares of POLYTEC Holding AG stockholders	Non-controlling interests	Total
As at 01.01.2025	**22,330**	**37,563**	**-1,855**	**158,347**	**-6,520**	**209,867**	**1,875**	**211,742**
Earnings after tax	0	0	0	1,256	0	1,256	113	1,369
Other result after tax	0	0	0	0	-3,265	-3,265	0	-3,265
As at 30.06.2025	**22,330**	**37,563**	**-1,855**	**159,603**	**-9,785**	**207,858**	**1,988**	**209,842**

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

in EUR k			
01.01. - 30.06.2026	**Group**	**Non-controlling interests**	**Total**
Earnings after tax	4,583	108	4,690
Currency translations and adjustments due to hyperinflation	1,268	0	1,268
Total result	**5,850**	**108**	**5,958**

in EUR k			
01.01. - 30.06.2025	**Group**	**Non-controlling interests**	**Total**
Earnings after tax	1,256	113	1,369
Currency translations and adjustments due to hyperinflation	-3,265	0	-3,265
Total result	**-2,010**	**113**	**-1,897**

SELECTED NOTES

GENERAL INFORMATION

POLYTEC Holding AG (listed in the commercial register of the City of Linz under the number FN 197646 g) is an Austrian holding company, which together with its Group subsidiaries operates mainly in the plastics processing automotive industries.

ACCOUNTING AND VALUATION METHODS

This half-year financial report as at 30 June 2026 was prepared in accordance with the provisions of the International Financial Reporting Standards (IFRS) and in particular IAS 34 (Interim Financial Reporting). The remaining accounting and valuation methods from 31 December 2025 were retained. The interim report does not contain all the information and statements issued in the POLYTEC Holding AG consolidated financial statements as at 31 December 2025 and therefore these should be referred to for further details.

SCOPE OF CONSOLIDATION

The consolidated financial statement includes all major Austrian and foreign companies in which POLYTEC Holding AG directly or indirectly holds a majority of voting rights. The POLYTEC GROUP's scope of consolidation now includes 38 fully consolidated companies (31.12.2025: 38) of which 30 (31.12.2025: 31) are foreign entities.

EQUITY

At the 26th Annual General Meeting of POLYTEC Holding AG, which took place on 2 June 2026, the shareholders present unanimously resolved to pay a dividend of EUR 0.20 per eligible share (a total of around EUR 4.4 million) for the 2025 financial year, which was paid out on 11 June 2026.

BUSINESS SEASONALITY

The quarterly reporting of total POLYTEC GROUP sales revenues for a complete financial year correlates largely with the car manufacturing operations of the Group's main customers. For this reason, quarters in which customers normally close plants for holidays generally produce lower sales revenues than quarters without such effects. In addition, sales from one quarter can also be influenced by the billing of large tooling or engineering projects.

MATERIAL TRANSACTIONS WITH RELATED PARTIES AND COMPANIES

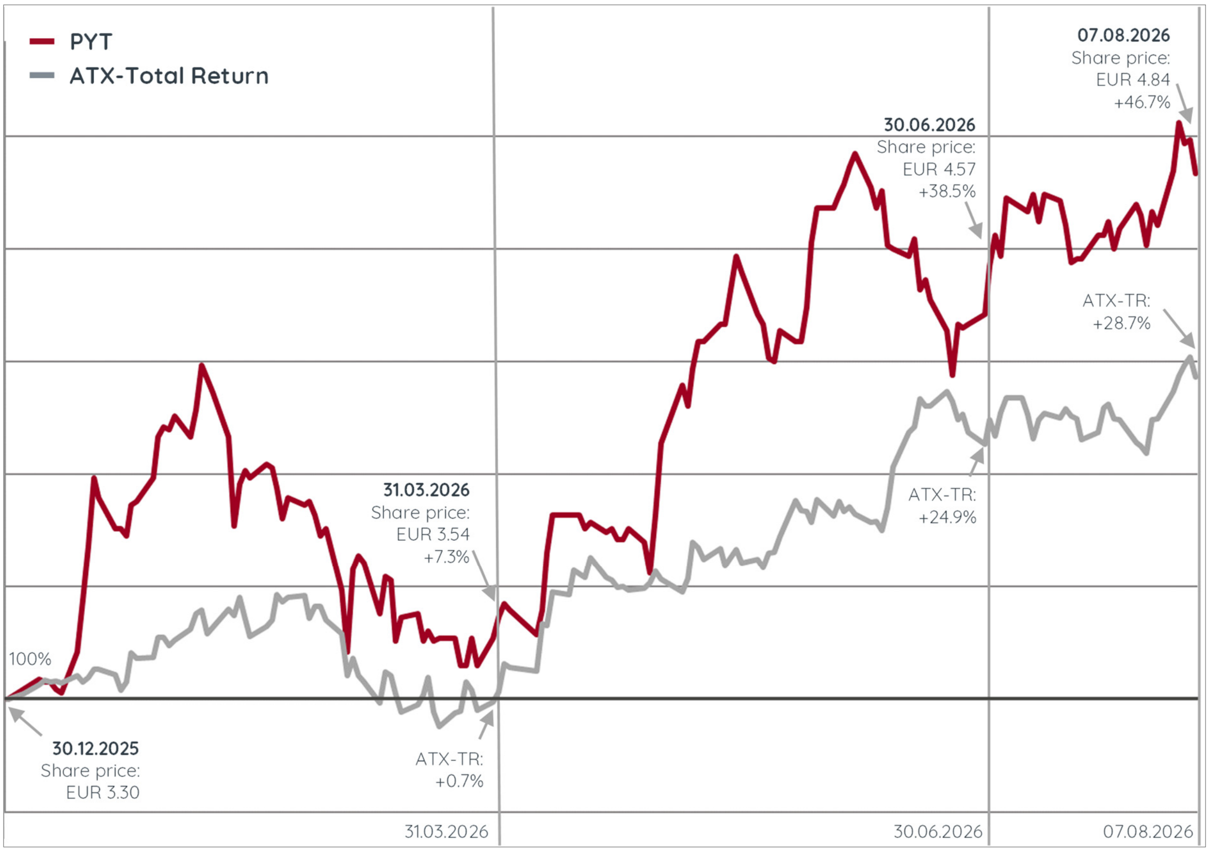
As compared to 31 December 2025, there were no material changes regarding business transactions with related parties and companies, and therefore in this regard reference should be made to the notes contained in the consolidated financial statements of POLYTEC Holding AG as at 31 December 2025.

MATERIAL EVENTS AFTER THE REPORTING PERIOD

No events of material significance occurred after the 30 June 2026.

SHARE & INVESTOR RELATIONS

POLYTEC SHARE PRICE DEVELOPMENT



Source: Vienna Stock Exchange, price data indexed as per 30 December 2025

SHARE KEY FIGURES

Various stock performance indicators of the POLYTEC share for the period from January to June 2026 compared to the same period of the previous year and further historical periods are contained in the following table:

POLYTEC Shares (AT0000A00XX9)	Unit	H1 2026	H1 2025	Change	H1 2024	H1 2023
Closing price last trading day of period	EUR	4.57	3.28	39.3%	3.34	4.72
Highest closing price during period (on 05.06.2026)	EUR	4.90	3.60	36.1%	3.82	5.28
Average closing price during period	EUR	4.00	2.78	43.9%	3.51	4.84
Lowest closing price during period (on 09.01.2026)	EUR	3.32	2.14	55.1%	3.25	4.45
Market capitalisation last trading day of period	EUR m	102.1	73.2	39.3%	74.6	105.4
Vienna Stock Exchange money turnover (double counting)	EUR m	27.5	13.7	100.7%	13.5	20.6
Vienna Stock Exchange share turnover (double counting)	Shares m	6.8	4.9	38.8%	3.9	4.2
Share turnover (daily average, double counting)	Shares	54,710	39,371	39.0%	31,082	33,396

Source: Vienna Stock Exchange

ANNUAL GENERAL MEETING 2026

At the 26th Annual General Meeting of POLYTEC Holding AG, which took place on 2 June 2026, the shareholders present unanimously resolved to pay a dividend of EUR 0.20 per eligible share (a total of around EUR 4.4 million) for the 2025 financial year, which was paid out on 11 June 2026.

All other proposed resolutions were approved by the shareholders present or their representatives with the required majority.

Details of the voting results are available on the Company's website in the Investor Relations, Annual General Meeting section. Link: https://www.polytec-group.com/en/investor-relations/annual-general-meeting/26th-agm-fy-2025

DIRECTORS‘ DEALINGS

Two members of the Board of Directors of POLYTEC Holding AG, CFO Markus Mühlböck and COO Martin Resch, each purchased around 43,000 POLYTEC shares at an average price of EUR 4.58 at the end of June/beginning of July 2026, as they announced in their mandatory announcements. These share deals were reported in several financial media.

RESEARCH COVERAGE

The support of the POLYTEC GROUP by national and international investment banks is an important element in its comprehensive investor relations activities and plays a highly significant role in the visibility of the POLYTEC share within the investor community.

Hamburg-based MONTEGA AG started its coverage of the POLYTEC share at the beginning of August 2026. Through the intensified capital market support, the adapted equity story of the POLYTEC GROUP will be brought closer to a broader group of investors.

The following financial institutions publish reports on POLYTEC GROUP and the recommendations and price targets up to the editorial closing date of this report (beginning of August 2026) are contained in the table below:

Institute	Recommandation	Price target
BAADER Europe, Munich (Martin Schnee)	Reduce	EUR 4.89
MONTEGA AG, Hamburg (Mustafa Hidir)	Buy	EUR 10.00
ODDO BHF SCA Research, Vienna (Markus Remis)	Outperform	EUR 5.30
Average price target		EUR 6.73

The current recommendations and price targets can be called up from the investor relations, share, price information and research section of the Group’s website: www.polytec-group.com/en/investor-relations/share/research

STATEMENT OF ALL LEGAL REPRESENTATIVES

We confirm to the best of our knowledge that the condensed interim financial statements give a true and fair view of the assets, liabilities, financial position and profit or loss of the group as required by the applicable accounting standards and that the group management report gives a true and fair view of important events that have occurred during the first six months of the financial year and their impact on the condensed interim financial statements, and of the principal risks and uncertainties for the remaining six months of the financial year and of the major related party transactions to be disclosed. This interim consolidated financial statement has not been subject to an audit or a review.

Hörsching, August 2026

The Board of Directors of POLYTEC Holding AG

MARKUS HUEMER
CEO, Chairman of the Board of Directors

Responsibilities:
Corporate Strategy, Investment Management, Legal Affairs, IT, Corporate Communications, Sustainability, Sales, Human Resources, Marketing

MARTIN RESCH
COO, Member of the Board

Responsibilities:
Operations, Program Management, Operations Services, Engineering

MARKUS MÜHLBÖCK
CFO, Member of the Board

Responsibilities:
Finance, Controlling, Treasury, Accounting, Investor Relations, Purchasing

The Interim Report Q3 2026 to be published on 13 November 2026

Current news see online in the section Investor Relations of corporate website **www.polytec-group.com/en/investor-relations**

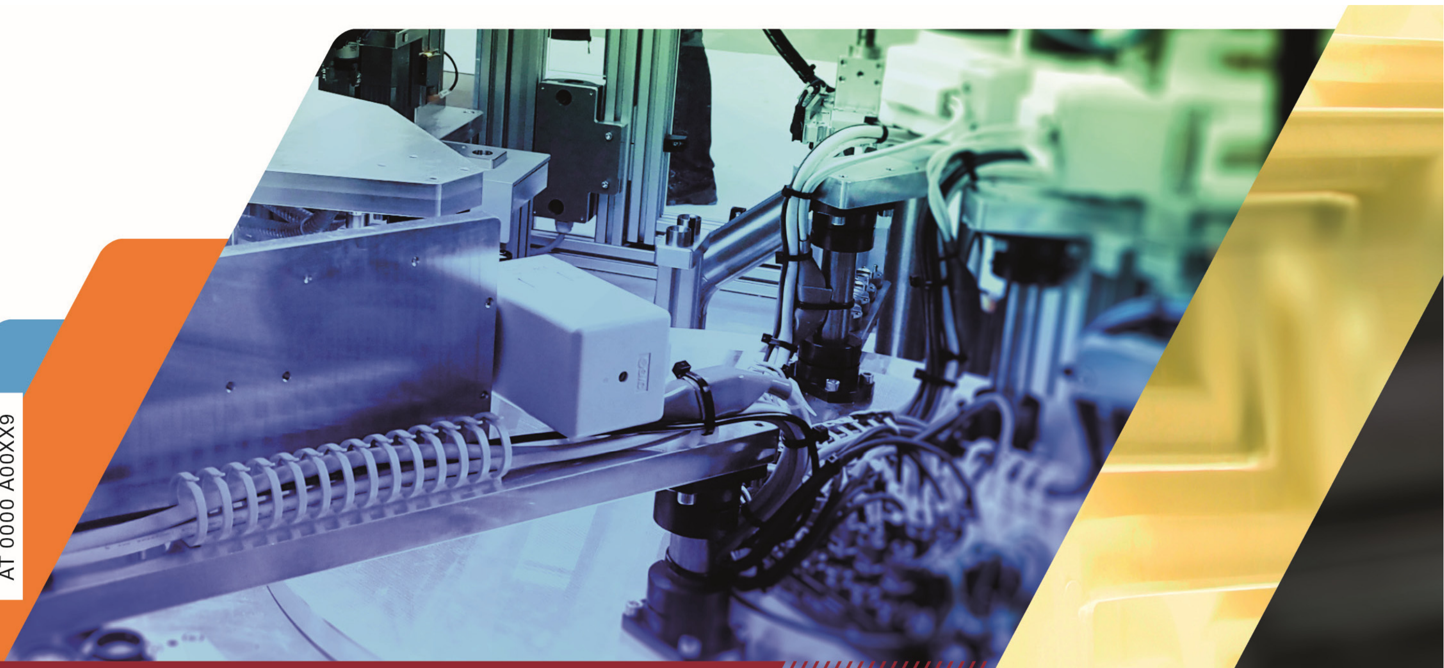
CONTACT
POLYTEC Holding AG
Paul Rettenbacher, Investor Relations Manager
Polytec-Strasse 1, 4063 Hörsching, Austria
T +43 7221 701-292; paul.rettenbacher[at]polytec-group.com

NOTE

This half-year financial report has not been subject to an audit or a review. This interim report has been prepared with the greatest possible care and every effort has been made to ensure the accuracy of the data that it contains. Nevertheless, rounding, typographical and printing errors cannot be excluded. The use of automatic calculating devices can result in rounding-related differences during the addition of rounded amounts and percentages. The English translation serves information purposes, and the original German text is the sole legally binding version. This half-year financial report H1 2026 was published on 13 August 2026.

IMPRINT

Editor: POLYTEC Holding AG; VAT number: ATU49796207; LEI: 529900OVSOBJNXZACW81; Commercial Register: FN 197676 g, Commercial Court Linz; Polytec-Strasse 1, 4063 Hörsching, Austria; T +43 7221 701-292; Board of Directors: Markus Huemer, Martin Resch, Markus Mühlböck; Chairman of the Supervisory Board: Friedrich Huemer; Photos: © POLYTEC Holding AG; Typesetting: Produced inhouse with firesys; www.polytec-group.com



AT 0000 A00XX9

PASSION CREATES INNOVATION

www.polytec-group.com

POLYTEC