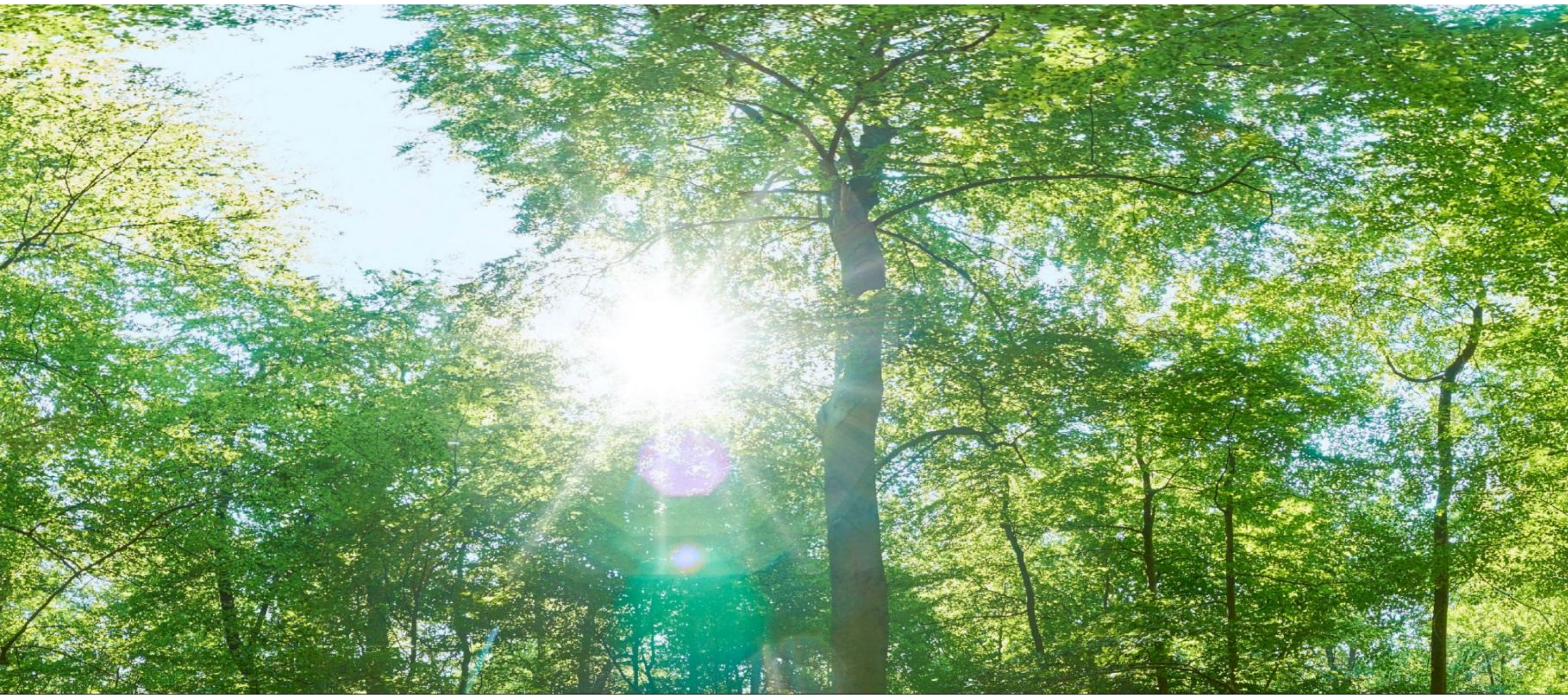


2026 half year report

Contents

Brief Profile of the Delignit Group

The Delignit Group develops, manufactures, and markets eco-friendly, typically hardwood-based materials and system solutions derived from wood—a natural, renewable, and CO_2-neutral raw material.

As a development, project, and series supplier for technology sectors such as the automotive, aerospace, and rail transportation industries, the Group's current business focus is on the development and implementation of technological and customer-specific applications and systems.

These are used in the form of specific—mostly ready-to-install—parts, components, as well as system and module solutions. The basis for this is the Delignit material, which is primarily made from beech wood. The use of Delignit materials as a substitute for applications made from non-renewable raw materials improves the environmental footprint of customers' products and meets their increasing ecological requirements.

The Delignit Group's operating business is divided into two target markets:

Automotive Target Market:

The automotive target market is divided into the product groups LCV (light commercial vehicles), recreational vehicles, and passenger cars. The focus of business activities is the manufacture and sale of cargo area protection systems and safety equipment (interior) for the light commercial vehicle (LCV) market area. These systems—including cargo area floors, walls, and partitions—are widely used by leading manufacturers of light commercial vehicles, both as original equipment (OEM) and for retrofitting (after-sales). For the motorhome market area, interior fittings such as cabinet systems are supplied. In the passenger car market area, products such as trunk covers are used by well-known OEMs.

Target Market: Technological Applications:

The products in the Technological Applications target market are divided into the product groups Building Equipment, Compressed Wood, Railfloor (rail vehicle equipment), Marine (technical interior components), and Special Applications. In the Building Equipment market area, for example, flooring solutions are supplied to automotive manufacturers' production facilities as well as to distribution centers, and beech multiplex product lines are supplied through the timber trade. The Compressed Wood market area encompasses high- and medium-density materials used in plant engineering, machinery manufacturing, and transformer construction. The Railfloor market area supplies rail vehicle manufacturers with flooring system solutions that meet international fire safety and sound insulation standards. The Maritime Applications market area primarily serves the yachtbuilding industry with technical plywood for interior finishing. The Special Applications market area encompasses various specialty products for applications such as model making, musical instruments, and sports equipment.

Delignit Group at a Glance

Geschäftsjahr (01.01. - 30.06.)	2026 IFRS	2025 IFRS	Δ 2026 / 2025
Ergebniszahlen	T€	T€	%
Umsatzerlöse	**37.776**	**33.738**	**12,0 %**
Gesamtleistung	37.583	33.357	12,7 %
Materialaufwand	-21.453	-19.402	10,6 %
Personalaufwand	-10.474	-9.211	13,7 %
Sonstige betriebliche Aufwendungen	-3.102	-2.667	16,3 %
EBITDA	2.555	2.076	23,1 %
EBITDA-Marge	*6,8 %*	*6,2 %*	*0,6 %-p.*
EBIT	1.365	959	42,3 %
EBIT-Marge	*3,6 %*	*2,9 %*	*0,8 %-p.*
EBT	1.352	943	43,4 %
EBT-Marge	*3,6 %*	*2,8 %*	*0,8 %-p.*
Konzernjahresergebnis	**931**	**651**	**42,9 %**
Anzahl gewinnberechtigte Aktien	10.242.375	10.242.375	0,0 %
EPS in €	0,09	0,06	42,9 %

Bilanzzahlen	T€	T€	%
Langfristige Vermögenswerte	18.208	18.706	-2,7 %
Kurzfristige Vermögenswerte	35.337	29.957	18,0 %
Darin enthaltene liquide Mittel	9.885	8.418	17,4 %
Gezeichnetes Kapital (Grundkapital)	10.262	10.242	0,2 %
Sonstiges Eigenkapital	28.265	26.806	5,4 %
Eigenkapital ingesamt	**38.507**	**37.048**	**3,9 %**
Eigenkapitalquote	*71,9 %*	*76,1 %*	*-4,2 %-p.*
Langfristige Verbindlichkeiten und Rückstellungen	3.696	4.375	-15,5 %
Kurzfristige Verbindlichkeiten und Rückstellungen	11.342	7.240	56,6 %
Bilanzsumme	**53.545**	**48.663**	**10,0 %**
Nettofinanzsaldo (net debt (-) / net cash (+))	5.332	4.177	27,7 %

Mitarbeiter (Stichtag 30.06.)			
weltweit	423	380	11,3 %

Rundungsdifferenzen aufgrund Nachkommastellen

Message from the Executive Board

Dear Shareholders,
Dear Employees,

The first half of 2026 was marked by a challenging and volatile market environment for the Delignit Group. This makes it all the more gratifying that we were able to significantly increase revenue and earnings while maintaining our very solid financial position.

The Delignit Group generated revenue of €37.8 million, compared with €33.7 million in the same period of the previous year. The main driver of the 12.0% growth was the Technological Applications market area, which nearly doubled its revenue to €7.8 million from €4.0 million in the same period of the previous year and increased its share of Group revenue to 20.7% from 12.0% in the same period of the previous year. This growth was achieved both organically in the core business and inorganically; the inorganic contribution resulted from the lease agreement with Bellotti S.p.A. regarding the Rail and Marine business unit, which was extended in July through January 31, 2027. We continue to intend to examine the conditions and opportunities for a permanent acquisition of the Rail and Marine business unit in the remainder of the second half of 2026. This clearly puts us on track to develop the Technological Applications market area into a key pillar of the Delignit Group. The Automotive market area, which remains essential to our Group, stayed stable overall despite volatile market conditions and posted slight growth.

The Group also saw a significant improvement in earnings. EBITDA increased by approximately 23% to €2.6 million, compared with €2.1 million in the same period of the previous year; the EBITDA margin thus rose to 6.8%, up from 6.2% in the prior-year period. This was driven not only by revenue growth but also by an improved cost of materials ratio and consistently rigorous cost management. While collective bargaining adjustments and higher energy and procurement prices indicate that cost structures must continue to be closely monitored and that selling price adjustments remain necessary, the earnings performance in the first half of the year confirms the Delignit Group’s operational resilience.

At the same time, the Delignit Group’s financial foundation remains very solid. As of June 30, 2026, the equity ratio stood at 71.9%, compared to 76.1% in the same period of the previous year; net financial position remained clearly positive at €5.3 million, compared to €4.2 million in the same period of the previous year. The combination of stable earnings and a solid balance sheet is not a given in our industry. It provides us with the necessary financial stability to navigate the current market situation prudently while simultaneously capitalizing on strategic growth opportunities—particularly through further internationalization and the expansion of technological applications.

Looking ahead to the rest of the year, delivery calls from key OEM customers in the commercial vehicle sector point to a slight upturn.
However, given the ongoing global uncertainties, it remains to be seen whether these trends will materialize in a sustainable manner. In summary, the Executive Board therefore stands by the guidance updated in July 2026 and continues to expect consolidated revenue of €68 million for the 2026 fiscal year, with an EBITDA margin of 7% to 8%.

The performance in the first half of the year shows that the Delignit Group has a resilient operational foundation, a very solid financing structure, and attractive growth opportunities in technological applications. We therefore believe we are well-positioned to continue successfully advancing the Group’s long-term development.

We would like to thank our employees for their dedication in what remains a challenging environment, as well as our shareholders for their trust.

Blomberg, August 2026

With our warmest regards

Markus Büscher
Chairman of the Board

Thorsten Duray
Board Member

Group Management Report for the First Half of the Fiscal Year from January 1 to June 30, 2026
Delignit AG, Blomberg

1. General Description of the Company

The Delignit Group develops, manufactures, and markets eco-friendly materials and system solutions made from renewable raw materials under the Delignit brand name. As a recognized development, project, and series supplier to leading automotive groups, the Delignit Group is, among other things, the European market leader in supplying the automotive industry with cargo area protection and load securing systems for light commercial vehicles. With a range of applications and depth of manufacturing that is unique in the industry, the Delignit Group serves numerous other technology sectors, for example as a global systems supplier to well-known rail vehicle manufacturers. Delignit solutions feature exceptional technical properties and are also used, among other things, as trunk floors in passenger cars, interior fittings for motorhomes, specialized flooring for manufacturing and logistics facilities, in maritime applications, for high-voltage transformers in the expansion of the power grid, and to enhance the ballistic protection of buildings. The Delignit material is primarily based on European hardwood, is CO_2-neutral over its life cycle, and is therefore ecologically superior to non-renewable materials. The use of Delignit therefore improves the environmental footprint of customers' products and meets their increasing ecological requirements. The company was founded over 200 years ago. Delignit AG is listed in the Scale segment of the Frankfurt Stock Exchange (WKN: A0MZ4B).

2. Business and Economic Conditions

Supported by substantial investments in artificial intelligence, favorable financial conditions, and easing trade tensions, global industrial production and world trade began 2026 with increased momentum. The outbreak of the Iran War led to a sharp rise in energy prices and certain industrial inputs such as fertilizers, which intensified inflationary pressures and weighed on the economy (Source: OECD).

According to the United Nations Conference on Trade and Development (UNCTAD), global trade rose by 4% and over 5%, respectively, in the first two quarters of 2026, with a significant portion of the increase attributable to higher prices in the second quarter. In a scenario involving a temporary disruption caused by the war in Iran, the OECD expects global gross domestic product (GDP) growth to decline to 2.8% (previous year: 3.4%); growth of 1.5% (previous year: 1.8%) is projected for the OECD area and 0.8% (previous year: 1.4%) for the eurozone. As a result of the war with Iran, the U.S. inflation rate rose to 3.5% in June 2026 and to 2.8% in the eurozone (Source: Eurostat, BLS). 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, GDP in Germany is expected to have risen by 0.2% in the second quarter of 2026 compared with the previous quarter, following increases of 0.4% in the first quarter of 2026 and 0.2% in the fourth quarter of 2025 (Source: Federal Statistical Office). At the beginning of the year, , in addition to expansionary fiscal policy, the export sector also gained momentum, particularly due to higher exports to the EU, while private consumption showed weaker growth. The escalation of the Middle East conflict weighed on the economy in the spring; however, industrial production and new orders stabilized again by the middle of the second quarter. Rising corporate costs and losses in household purchasing power—resulting from energy and raw material prices that had risen sharply and remained at elevated levels—continued to dampen economic activity (Source: BMWE). The inflation rate in Germany stood at 2.3% in June 2026, marking the second consecutive month of decline; core inflation, excluding energy and food, stood at 2.5% (Source: Federal Statistical Office). The Deutsche Bundesbank forecasts an average annual inflation rate of 2.9% for 2026 (Source: Deutsche Bundesbank). In its economic forecast dated June 18, 2026, the ifo Institute expects a price-adjusted increase in GDP of 0.8%, supported in particular by fiscal stimulus (Source: ifo Institute).

The target markets relevant to the Delignit Group continued to show mixed performance during the reporting period. While initial signs of stabilization emerged in the automotive sector, market conditions overall remained characterized by high volatility, persistent price and competitive pressures, and subdued investment and consumer sentiment. Substantial growth momentum was also still not evident in the wood-based materials industry.

For example, the European market for light commercial vehicles showed initial signs of stabilization in the first half of 2026 following the significant decline in the previous year. New registrations in the European Union rose by 1.9%, while the German market remained below the previous year's level with a decline of 4.6%. Positive momentum came in particular from Spain and certain Eastern European markets. At the same time, the electrification of the van market continued; the share of electric vehicles rose to 13.2% (Source: ACEA).

The European passenger car market performed well in the first half of 2026. According to ACEA, new passenger car registrations in the EU rose by 5.7% compared with the same period last year. Electrified powertrains were a key driver of this growth. The performance of international passenger car markets was mixed. While vehicle sales in the U.S. rose slightly in the first half of 2026, new registrations in China declined significantly. In Germany, new passenger car registrations rose by about 6%.

The German motorhome industry remained stable overall in the first half of 2026. At around 43,900 motorhomes, the number of new registrations was only slightly below the previous year's level. Following a subdued trend in the second quarter, demand thus remained at a high level by long-term standards. Nevertheless, market conditions continue to be characterized by increased retail inventories as well as ongoing price and competitive pressure (Source: CIVD, FK).

Although the German wood-based materials industry reported a moderate 1.5% increase in sales to approximately €2.1 billion at the start of the year, it was once again unable to maintain production volumes—as in previous years—resulting in a 6.6% decline in the production index compared to the same period last year (January through May), thereby confirming the ongoing period of weakness (Source: Federal Statistical Office).

3. Market Environment of the Delignit Group

In the first six months of 2026, the Delignit Group generated revenue of 37,776 T€ compared to 33,738 T€ in the same period of the previous year. This corresponds to growth of 12.0%, which was achieved through both organic and inorganic growth, primarily in the Technological Applications product area. As a result, the average annual growth rate in a long-term comparison starting from the first half of 2010 now stands at 6.6%, though it remains below the targeted rate of 10.0% per annum.

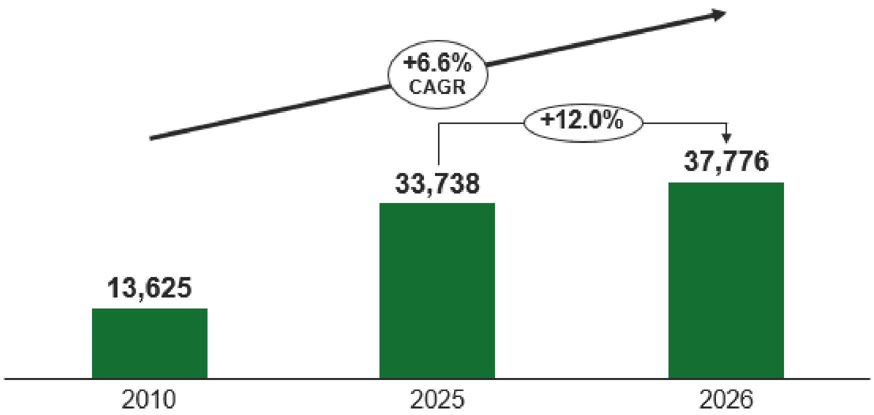


Figure I: Delignit Group Half-Year Revenues Since 2010 in T€

The market environment in the Automotive product area remains characterized by a high degree of uncertainty. In this context, the Delignit Group was able to keep its revenue stable at 29,958 T€ and achieved slight growth of 0.9% compared to 29,690 T€ in the prior year. This was driven in the first six months of the year by the motorhome product group, which, following the turbulence of the previous year, benefited from steady demand heading into the 2026 camping season. In contrast, the light commercial vehicle market—which is crucial for the Delignit Group—reflected the general uncertainty in the automotive industry, which was also felt in the passenger car sector. As a result, despite a noticeable recovery in the light commercial vehicle industry toward the summer, both product groups fell short of the previous year's revenue levels.

In contrast, in the target markets for Technological Applications, revenue—which had already nearly doubled in previous years—was once again significantly exceeded. At the half-year mark, revenue of 7,818 T€ was achieved, representing strong growth of 93.1% (previous year: 4,048 T€). This growth was driven, on the one hand, by the company's market entry in Italy through Delignit Technologies Italia S.r.l., with a focus on rail and marine applications. On the other hand, the core business—excluding building equipment—also benefited from sustained high and increased demand, particularly in the area of high-density materials for the expansion of energy infrastructure. The Technological Applications market area's share of consolidated revenue thus totaled 20.7%, up from 12.0% in the prior year.

4. Organization

a. Supervisory Board

The Supervisory Board of Delignit AG consists of Mr. Gert-Maria Freimuth, Mr. Anton Breitkopf, and Ms. Bettina Hausmann. It was elected in its current composition at the Annual General Meeting on June 2, 2022. The Supervisory Board elected Mr. Gert-Maria Freimuth as Chairman and Mr. Anton Breitkopf as his Deputy. The term of office ends at the close of the Annual General Meeting that resolves on the discharge of liability for the fiscal year 2026. The Annual General Meeting held on June 2, 2022, elected Dr. Constantin Mang as an alternate member.

b. Executive Board

The responsibilities of the Executive Board are distributed as follows:

The Chairman of the Executive Board, Mr. Markus Büscher, is responsible for strategic development, controlling, human resources, legal affairs, purchasing, IT, production, R&D, and investor relations. Mr. Thorsten Duray, as a member of the Executive Board, is responsible for marketing and sales.

An update to the Rules of Procedure for the Executive Board dated July 13, 2007, was adopted by resolution of the Supervisory Board on August 25, 2020. The rules of procedure specify transactions (e.g., investment projects exceeding a certain amount, as well as the acquisition and sale of companies and real estate exceeding a certain amount) that require the approval of the Supervisory Board. The Executive Board is appointed until September 30, 2028.

In accordance with the Articles of Association, the company is legally represented by two members of the Executive Board acting jointly or by one member of the Executive Board together with an authorized signatory. The members of the Executive Board, together with local management, also assume the management of all Group companies.

c. Affiliated Companies

As of the reporting date, Delignit AG held direct or indirect stakes in the following companies:

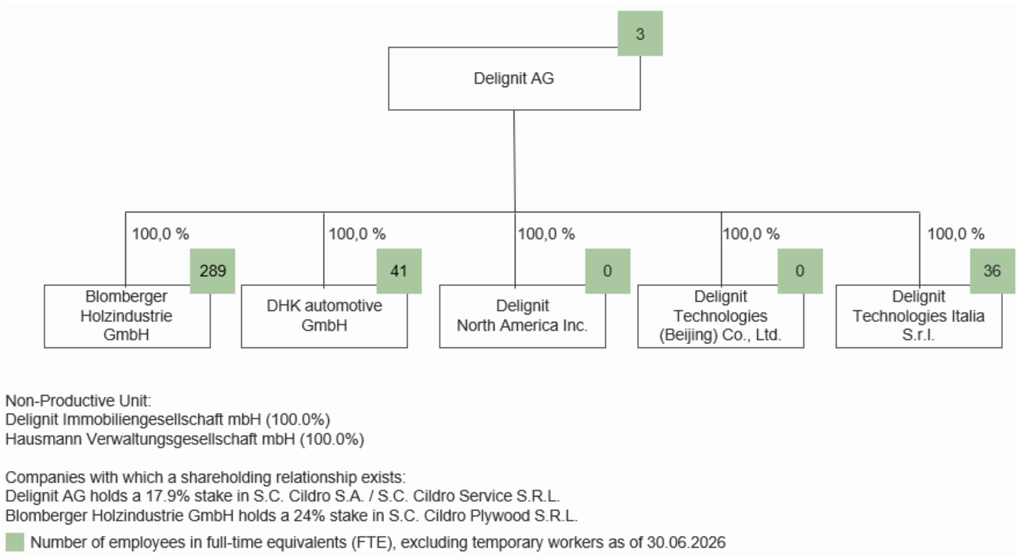


Figure II: Organizational Chart of the Delignit Group

d. Employees

The workforce, including temporary employees and expressed in full-time equivalents, increased significantly from 380 employees in the prior year to 423 employees. The permanent workforce, excluding temporary staff, numbered 370 employees as of the reporting date and also increased (previous year: 360), of which 36 employees were assigned to the newly established Delignit Technologies Italia S.r.l. and were primarily hired in connection with the fixed-term lease agreement with Bellotti S.p.A.

5. Earnings, Financial, and Asset Position

The Delignit Group’s business performance in the first half of 2026 was characterized by a market environment that remained challenging. Nevertheless, revenue was increased through both organic and inorganic growth while maintaining cost ratios despite existing inflationary trends, resulting in a disproportionately large improvement in profitability and a balance sheet that remains of high quality.

Earnings

In the first six months of the year, the Delignit Group generated revenue of 37,776 T€—representing strong growth of 12.0% compared to the same period last year, when revenue totaled 33,738 T€. This growth is attributable not only to stable performance in the Automotive market area but also, in particular, to the business in the Technological Applications market area, which is driven by both organic growth in the core business and market expansion through the newly established Delignit Technologies Italia S.r.l. Total revenue, including other operating income and changes in inventory, amounted to 37,583 T€ (previous year: 33,357 T€), as inventories of semi-finished and finished goods were slightly reduced.

Cost of materials rose to 21,453 T€ (previous year: 19,402 T€) due to revenue growth, although the cost-of-materials ratio was reduced to 57.1%, down from 58.2% in the same period of the previous year. Overall, the cost of materials ratio thus remains within the typical range observed in previous years, although the procurement price situation at the end of the first half of the year showed noticeable inflationary trends, which so far have only been partially reflected in higher selling prices.

Personnel expenses totaled 10,474 T€ and were thus significantly higher than the prior-year figure of 9,211 T€. This was due not only to a slight increase in headcount resulting from the acquisition of Delignit Technologies Italia S.r.l., but also to wage adjustments for the core workforce and the decision not to implement short-time work, which had been used to some extent during the same period last year. Consequently, the personnel expense ratio remained stable in line with the significant revenue growth and stood at 27.9% (previous year: 27.6%).

Other operating expenses (“SBA”) totaled 3,103 T€ at the half-year mark and were characterized by one-time integration costs from M&A, additional ongoing property and equipment expenses at Delignit Technologies Italia S.r.l., and planned increases in maintenance measures for the production infrastructure (previous year: 2,667 T€). Compared to the same period last year—during which a strict cost-cutting program was also implemented—the OEE ratio nevertheless increased only slightly to 8.3% from 8.0% in the prior year.

EBITDA amounted to 2,554 T€ and thus increased disproportionately compared to the prior-year figure of 2,076 T€. The Delignit Group thus achieved an EBITDA margin of 6.8% (prior year: 6.2%).

Depreciation and amortization remained largely stable due to the relatively restrained investment activity to date, amounting to 1,190 T€ compared to 1,117 T€ in the prior year.

Overall, taking into account the preceding explanations, the Delignit Group significantly increased its EBT to 1,352 T€ with an EBT margin of 3.6%. Earnings after interest and taxes also improved considerably, with consolidated half-year earnings of 931 T€.

Financial Position

Inventories totaled 15,255 T€ (previous year: 16,463 T€) and have risen relatively moderately since the balance sheet date of December 31, although inventory was characterized by the additional inventory of Delignit Technologies Italia S.r.l. as well as the seasonal build-up of intermediate products for materials production. Trade receivables totaled 8,434 T€ (previous year: 3,671 T€), while other current assets were reported at 1,763 T€ (previous year: 1,404 T€).

The Delignit Group's equity amounted to 38,507 T€ as of June 30, 2026 (previous year: 37,048 T€), with the equity ratio remaining solid at 71.9% despite the extended balance sheet (previous year: 76.1%).

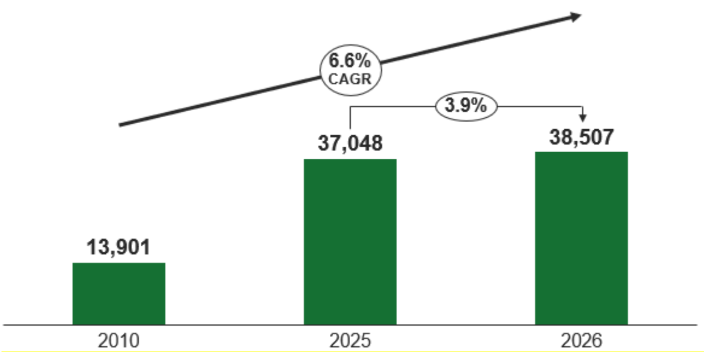


Figure III: Equity Development Since 2010 in T€, as of June 30

Financial Position

The Delignit Group's cash and cash equivalents totaled 9,885 T€ as of the balance sheet date (previous year: 8,418 T€). Current financial and lease liabilities totaled 2,364 T€ (previous year: 1,326 T€), and non-current financial and lease liabilities totaled 2,188 T€ (previous year: 2,915 T€). The positive net financial position improved significantly and amounted to €5,333 thousand as of the reporting date (previous year: €4,177 thousand).

In the Executive Board's assessment, the Company has been and remains capable at all times of fully meeting its financial obligations.

6. Hedging Transactions

Transactions within the Group are conducted exclusively in euros. This also applies to the U.S.-based Delignit North America Inc., which settles in foreign currency only for services received within the United States. The Chinese company Delignit Technologies (Beijing) Co., Ltd., China, had no significant business activity during the reporting period, so no material transactions in foreign currency were carried out. Since the balance of unhedged foreign currency positions within the Group resulting from transactions with third-party companies outside the eurozone has been minimal to date, the Delignit Group has not yet engaged in active currency hedging against other currencies.

7. Risk Report

Our risk policy is to make the best possible use of existing opportunities and to assume the risks associated with our business activities only if they can generate a corresponding return. Therefore, risk management is an integral part of all business processes and corporate decisions.

The risks to the Delignit Group's business development are described in detail in the Group Management Report for fiscal year 2025, which is available on the Delignit AG website. Our assessment of these risks remains unchanged even after the close of the first half of 2026.

8. Strategic Direction and Opportunities of the Delignit Group

The corporate strategy continues to be based on megatrends in the target technology markets. The Delignit Group identifies two environmentally driven trends:

- On the one hand, the effort to use renewable raw materials—provided they are technologically competitive—as substitutes for finite products.

- On the other hand, there is unabated pressure to develop system solutions that are as weight-optimized as possible.

The forestry trend in Europe and Germany—shifting from coniferous forests to mixed and pure deciduous forests—is also viewed as an opportunity in the medium term, as it can ensure the supply of roundwood.

Furthermore, the Delignit Group is increasingly focusing on providing technological solutions to pressing user questions—some of which result from new legislation (such as CO_2 fleet emissions in the automotive industry)—and is developing corresponding system solutions. This successful strategy of combining expertise in materials, applications, and systems will therefore be purposefully continued within the Delignit Group. A comprehensive and detailed presentation of the corporate strategy is provided in the Group Management Report for the 2025 fiscal year, which can be viewed on the Delignit AG website.

9. Sustainability / Financial and Non-Financial Performance Indicators

Sustainability is a core corporate responsibility. Because wood is its primary renewable raw material, the Delignit Group meets both the environmental definition of the term and the need to secure its raw material base for the future to a high degree. To further strengthen the company's long-term viability, we are constantly working to improve our economic, environmental, and social performance:

- Innovations and new technologies are a key component of the Group's strategic development. We are constantly working on this as part of an ongoing continuous improvement process.
- Employee development is achieved through intensive training for young people, continuing education across all Group divisions, high occupational safety standards, and targeted support for the next generation of leaders.
- The Executive Board has established environmental and climate protection as a key corporate objective. In addition to the PEFC standards already implemented, for example, the Group maintains an energy management system certified to DIN ISO 50001 and an environmental management system certified to DIN ISO 14001.
- As a forward-looking employer, the Delignit Group is mindful of its social, ethical, and environmental responsibilities. A Code of Conduct, available on the Delignit AG website, outlines the company's core values.
- Revenue and the EBITDA margin are used as key financial performance indicators for managing and measuring the success of the Delignit Group.

Non-financial performance indicators are not used for direct operational management of the company.

10. Supplementary Report

On July 16, 2026, Delignit AG announced that it had extended the lease agreement concluded with Bellotti S.p.A. regarding the Rail and Marine business unit through January 31, 2027. The extension takes into account the ongoing restructuring proceedings under Italian law involving Bellotti S.p.A., which, according to current estimates, will continue until the fall of 2026. Delignit AG continues to intend to examine the conditions and possibilities for a permanent acquisition of the Rail and Marine business unit during the remainder of the second half of 2026. No decision has been made on this matter to date. No other events of particular significance have occurred since the end of the reporting period.

11. Other Information

The subscribed capital of €10,242,375.00 is divided into 10,242,375 no-par bearer shares (shares without par value), each representing a notional share of €1.00 in the company's share capital.

The Supervisory Board is responsible for determining the number of and appointing members of the Executive Board, concluding employment contracts, and revoking appointments. The Supervisory Board is also authorized to make amendments to the Articles of Association that affect only the wording.

Pursuant to a resolution of the Annual General Meeting held on June 6, 2024, the company's Executive Board is authorized, with the approval of the Supervisory Board, to increase the company's share capital by a total of up to €5,121,187.00 during the period up to June 5, 2029, through the issuance, on one or more occasions, of up to 5,121,187 new no-par value shares in one or more tranches in exchange for cash and/or contributions in kind (Authorized Capital 2024).

In addition, at the Annual General Meeting held on June 6, 2024, the Executive Board was authorized, subject to the approval of the Supervisory Board, to issue, on one or more occasions until June 5, 2029, convertible and/or warrant bonds or profit participation rights, with or without conversion or subscription rights, in a total par value of up to 102,423.750.00, and to grant the holders of these bonds conversion rights to new bearer shares of Delignit AG representing a proportionate share of the share capital of up to a total of 5,121,187.00, in accordance with the specific terms and conditions of the respective bonds (Contingent Capital WSV 2024).

By resolution of the Annual General Meeting on June 6, 2024, the Company was authorized, pursuant to Section 71(1)(8) of the German Stock Corporation Act (AktG), to acquire and sell its own shares during the period up to June 5, 2029, while observing the principle of equality (Section 53a AktG), up to an amount equal to 10.0% of the share capital as of the date of this authorization. The authorization may be exercised in whole or in part, on a single occasion or on multiple occasions. The acquisition may also be carried out by Group companies controlled by the Company or by third parties on their behalf. The authorization may not be used for the purpose of trading in the Company's own shares.

As of June 30 of the current fiscal year, no treasury shares had been acquired.

12. Guidance Report

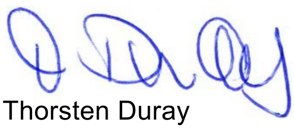
The financial figures for the first half of the year confirm an improvement in business performance compared with the prior-year period. The Delignit Group generated revenue of 37,776 T€, representing a 12.0% increase over the same period last year. EBITDA rose to 2,554 T€; the EBITDA margin improved slightly to 6.8%.

Nevertheless, the overall economic situation remains marked by a high degree of uncertainty. For Germany, the available economic indicators continue to paint a subdued picture, even though some leading indicators have recently pointed to a cautious improvement. For example, the ifo Business Climate Index rose to 86.6 points in July from 85.7 points in the previous month; the improvement was driven in particular by significantly better expectations, while the assessment of the current situation declined slightly. The federal government continues to expect only a moderate economic recovery for the year 2026. Geopolitical uncertainties, volatile energy and commodity prices, structural competitive disadvantages, and an overall reluctance to invest and consume continue to weigh on the economy.

The Delignit Group's relevant market environment is also showing initial signs of stabilization, albeit amid continued high volatility. Following the sharp decline in the previous year, new registrations of light commercial vehicles in the EU rose by 1.9% in the first half of 2026, while the German market continued to decline by 4.6%, though it was largely able to halt this decline in the second quarter. This development is framed by a mixed but, overall, robust trend in sales and deliveries from key OEMs in the light commercial vehicle industry. Delivery calls from the Delignit Group's major OEM customers indicate a further recovery for the summer and the remainder of the year, particularly in the commercial vehicle sector. The continued positive development in the Technological Applications segment is expected to support this stabilization. On the earnings front, however, additional inflationary pressures resulting from collective bargaining agreements, as well as higher energy and procurement prices compared to the beginning of the year, are impacting profitability.

Due to ongoing uncertainties in the macroeconomic and industry-specific environment, it therefore remains to be seen whether the anticipated signs of recovery will solidify into sustainable momentum and actually materialize over the remainder of the year. Against this backdrop, the Executive Board continues to stand by the **guidance** for fiscal year 2026, which was updated in July. Accordingly, the Group continues to target consolidated revenue of €68 million with an EBITDA margin of 7% to 8%. Overall, the **guidance** remains subject to the condition that the described market and order trends are confirmed and that no significant additional pressures arise from the macroeconomic or geopolitical environment.

Blomberg, August 2026



Markus Büscher CEO	Thorsten Duray CSO

IFRS Interim Consolidated Financial Statements of Delignit AG (unaudited)
as of June 30, 2026

A K T I V A	30.06.2026 T€	30.06.2025 T€
A. Langfristige Vermögenswerte		
1. Geschäfts- oder Firmenwert	2.178	2.178
2. Sonstige immaterielle Vermögenswerte	972	713
3. Sachanlagen	13.886	15.170
4. Sonstige langfristige finanzielle Vermögenswerte	877	332
5. Aktive latente Steuern	296	313
Langfristige Vermögenswerte	**18.208**	**18.706**
B. Kurzfristige Vermögenswerte		
1. Vorräte	15.255	16.463
2. Forderungen aus Lieferungen und Leistungen	8.434	3.671
3. Sonstige kurzfristige Forderungen/ Vermögenswerte	1.763	1.404
4. Liquide Mittel	9.885	8.418
Kurzfristige Vermögenswerte	**35.337**	**29.957**
Aktiva, gesamt	**53.545**	**48.663**

P A S S I V A	30.06.2026 T€	30.06.2025 T€
A. Eigenkapital		
1. Gezeichnetes Kapital	10.262	10.242
2. Kapitalrücklagen	6.562	6.562
3. Gewinnrücklagen	6.318	6.318
4. Direkt im Eigenkapital erfasste Beträge	-690	-643
5. Rücklage aus Währungsumrechnung	-63	-159
6. Ergebnisvortrag	16.118	14.728
Eigenkapital	**38.507**	**37.048**
B. Langfristige Verbindlichkeiten		
1. Rückstellungen für Pensionen	692	766
2. Sonstige langfristige Rückstellungen	79	130
3. Passive latente Steuern	726	525
4. Langfristige Finanzverbindlichkeiten	843	1.135
5. Sonstige langfristige Verbindlichkeiten	1.356	1.818
Langfristige Rückstellungen und Verbindlichkeiten	**3.696**	**4.375**
C. Kurzfristige Verbindlichkeiten		
1. Sonstige kurzfristige Rückstellungen	3.319	1.740
2. Kurzfristige Finanzverbindlichkeiten	1.838	478
3. Verbindlichkeiten aus Lieferungen und Leistungen	4.643	3.365
4. Sonstige kurzfristige Verbindlichkeiten	1.541	1.658
Kurzfristige Verbindlichkeiten und Rückstellungen	**11.342**	**7.240**
Passiva, gesamt	**53.545**	**48.663**

IFRS Consolidated Interim Income Statement (unaudited) for the first half of the fiscal year from January 1 to June 30, 2026, of Delignit AG

	2026 01.01. - 30.06. T€	2025 01.01. - 30.06. T€
1. Umsatzerlöse	37.776	33.738
2. Sonstige betriebliche Erträge	77	45
3. Bestandsveränderungen	-270	-426
4. Materialaufwand	-21.453	-19.402
5. Personalaufwand	-10.474	-9.211
6. Abschreibungen auf immaterielle Vermögenswerte und auf Sachanlagen	-1.190	-1.117
7. Sonstige betriebliche Aufwendungen	-3.103	-2.667
8. Ergebnis vor Steuern und Zinsen (EBIT)	**1.365**	**959**
9. Zinsaufwendungen	-86	-97
10. Zinserträge	73	80
11. Finanzergebnis	-13	-16
12. Ergebnis vor Steuern (EBT)	**1.352**	**943**
13. Ertragsteuern	-399	-271
14. Sonstige Steuern	-23	-20
15. Konzernjahresergebnis	**931**	**652**
16. Ergebnis je Aktie in €	**0,09**	**0,06**

IFRS Consolidated Statement of Cash Flows (unaudited) for the first half of the fiscal year from January 1 to June 30, 2026, of Delignit AG

	2026	2025
	01.01. - 30.06.	01.01. - 30.06.
	T€	T€
1. Cashflow aus betrieblicher Tätigkeit		
Ergebnis vor Steuern und Zinsen (EBIT)	1.365	959
Abschreibungen auf Gegenstände des Anlagevermögens	1.190	1.117
Abnahme (-) / Zunahme (+) der Rückstellungen	-10	65
Übrige zahlungsunwirksame Aufwendungen und Erträge	-469	-323
Erhaltene Zinsen	73	80
Zwischensumme	**2.149**	**1.898**
Veränderung des Working Capital:		
Abnahme (+) / Zunahme (-) der Vorräte, Forderungen aus Lieferungen und Leistungen sowie anderer Aktiva	-6.148	-3.832
Abnahme (-) / Zunahme (+) der Verbindlichkeiten aus Lieferung und Leistungen sowie anderer Passiva	3.773	593
Zwischensumme	**-2.375**	**-3.239**
Ertragsteuerzahlungen	-444	-346
Cashflow aus betrieblicher Tätigkeit	**-670**	**-1.687**
2. Cashflow aus der Investitionstätigkeit		
Investitionen (-) in das immateriellen Anlagevermögens	-106	0
Investitionen (-) in das Sachanlagevermögen	-519	-616
Cashflow aus der Investitionstätigkeit	**-626**	**-616**
3. Cashflow aus der Finanzierungstätigkeit		
Auszahlungen für Dividenden	-819	-512
Einzahlungen für die Aufnahme von Finanzkrediten	1.546	47
Einzahlungen für die Aufnahme von Leasingverbindlichkeiten	0	1.111
Auszahlungen für die Tilgung von Finanzkrediten	-146	-262
Auszahlung für den Tilgungsanteil der Leasingverbindlichkeit	-419	-393
Zinszahlungen	-86	-97
Cashflow aus der Finanzierungstätigkeit	**75**	**-106**
Finanzmittelfonds am Ende der Periode		
Zahlungswirksame Veränderung des Finanzmittelfonds (Summe der einzelnen Cashflows)	-1.220	-2.408
Finanzmittelfonds zu Beginn der Berichtsperiode	11.104	10.835
Veränderung der Liquidität aus Wechselkursänderungen	1	-9
Finanzmittelfonds am Ende der Berichtsperiode	**9.885**	**8.418**
Zusammensetzung des Finanzmittelfonds		
Kassenbestand und Guthaben bei Kreditinstituten	9.885	8.418
Finanzmittelfonds am Ende der Periode	**9.885**	**8.418**

Accounting and Valuation Methods

The condensed, unaudited consolidated interim financial statements as of June 30, 2026, have been prepared on a voluntary basis in their selected scope in accordance with the International Financial Reporting Standards (IFRS) of the International Accounting Standards Board (IASB) in effect as of the reporting date, as adopted by the EU.

The accounting and valuation methods applied are consistent with those as of December 31, 2025. The interim financial statements of the companies included in the consolidated financial statements of Delignit AG are based on uniform accounting and valuation principles. They are prepared as of the reporting date of these consolidated financial statements. The income statement is prepared using the full-cost method.

Financial Calendar

Semiannual Report as of June 30, 2026:

August 13, 2026

HIT – Hamburg Investor Days:

August 27, 2026

Q3 2026 Quarterly Report:

November 2026

Equity Forum 2026:

November 2026

End of fiscal year 2026:

December 31, 2026

Contact

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