VINCORION®

2026

HALF-YEAR FINANCIAL REPORT

VINCORION CONTINUES ITS SUCCESSFUL BUSINESS TRAJECTORY IN THE FIRST HALF OF 2026

Group revenue grows **42.4%** to **EUR 150 million**

Total order book rises to **EUR 1,205 million**

Adjusted EBIT rises to **EUR 28 million**

Group revenue in 2026 expected to lie at upper end of the forecast corridor

KEY FINANCIALS AT A GLANCE

EUR m	H1 2026	H1 2025
Revenue	150.2	105.5
Adjusted EBIT	28.4	21.4
Adjusted EBIT margin	18.9%	20.3%

EUR m	Jun. 30, 2026	Dec. 31, 2025
Order book	615.3	435.4

SEGMENT REVENUE



VEHICLE SYSTEMS

EUR 72
million
Share: 48%

AVIATION

EUR 33
million
Share: 22%

POWER SYSTEMS

EUR 45
million
Share: 30%

CONTENTS

02 _ Letter from the Management Board

04 _ VINCORION on the Capital Markets

06 _ VINCORION at a Glance

08 _ Interim Group Management Report

09 _ 1 Business Performance in the First Half of the Year

11 _ 2 Financial Performance

13 _ 3 Financial Position and Cash Flows

15 _ 4 Forecast, Opportunities and Risks

16 _ Condensed Interim Consolidated Financial Statements

17 _ Consolidated Statement of Profit or Loss

17 _ Consolidated Statement of Comprehensive Income

18 _ Consolidated Statement of Financial Position

19 _ Consolidated Statement of Changes in Equity

20 _ Consolidated Statement of Cash Flows

21 _ Notes to the Condensed Interim Consolidated Financial Statements

28 _ Other Information

29 _ Responsibility Statement of the Executive Directors

30 _ Legally Required Disclosures and Contacts



Our growth is the result of consistent technological excellence and close cooperation with our customers.

Dieter Holst

DEAR SHAREHOLDERS, DEAR FRIENDS AND SUPPORTERS OF OUR COMPANY,

we continue along the course we have mapped out for our business. In the first half of the year, VINCORION once again easily outperformed the growth of the defense sector as a whole. Our systems position us exactly at that point where the super-cycle in the defense industry is having its greatest effect. And this positioning is also reflected in our order books and results. Demand for our products remains high and extends across all of our key segments. We are putting the operating conditions into place that are needed to successfully conduct our anticipated ramp-up.

The total order book stands at a record level of approximately EUR 1.2 billion, enough to already cover most of the revenue budgeted for 2026. From quarter to quarter we demonstrate that we are reliably able to meet customer orders – an important indication of the sustainability of our future growth. Our Group revenue rose by just over 42% in the first half of the year to approximately EUR 150 million, with our adjusted EBIT rising from EUR 21 million to over EUR 28 million at a margin of almost 19%. These figures demonstrate that VINCORION has steadily delivered on its promises for years. Now, as a listed company, it presents solid share performance in a volatile environment.

The total order book stands at a record level of approximately EUR 1.2 billion, enough to already cover most of the revenue budgeted for 2026.

Kajetan von Mentzingen

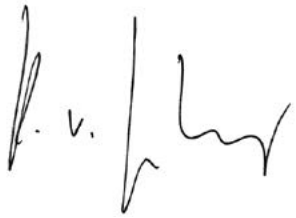
This growth is driven by our two largest segments. In Power Systems, interest in our solutions is as strong as it has ever been – especially in ground-based air-defense systems and, looking forward, power generators and energy storage units for field camps, future charging infrastructure and mobile operational bases. In the Vehicle Systems segment, our vehicle and stabilization systems are driving growth. With these systems we develop military platforms and improve their operational readiness. After all, everyone deserves a safe life. With this vision in mind, we are making our contribution towards security and Europe's defense capabilities. We support the current move towards rearmament and the associated sovereignty of our continent.

Our growth is the result of consistent technological excellence and close cooperation with our customers. From this foundation we develop solutions that create real tactical advantage for our customers in the field. At the same time, it is also an indication of a market environment in which European security is becoming steadily more salient.

Our beginnings as an independent listed company demonstrate that we can honor the responsibility incumbent upon us: from the success of our IPO through to our admission to the SDAX and our strategic partnerships with which we intend to expand our product portfolio in a targeted manner. Against this backdrop, we expect to reach the upper end of our revenue forecast for 2026.

All of this is only possible due to the untiring efforts of our 1,000-strong workforce in Germany and the United States. They deserve our special gratitude, as do you, our valued shareholders, friends and supporters, for the trust and faith you have placed in VINCORION.

The Management Board



Kajetan von Mentzingen
Chief Executive Officer



Dieter Holst
Chief Financial Officer

VINCORION ON THE CAPITAL MARKETS

IPO AND INCLUSION IN THE SDAX

On March 20, 2026, VINCORION successfully concluded its IPO on the Frankfurt Stock Exchange. The share was **oversubscribed multiple times** during the subscription phase. With its listing in the Prime Standard, our Company has obtained direct access to the capital market and its players, positioning itself as a leading provider of power systems and mechatronic solutions for defense and aviation applications.

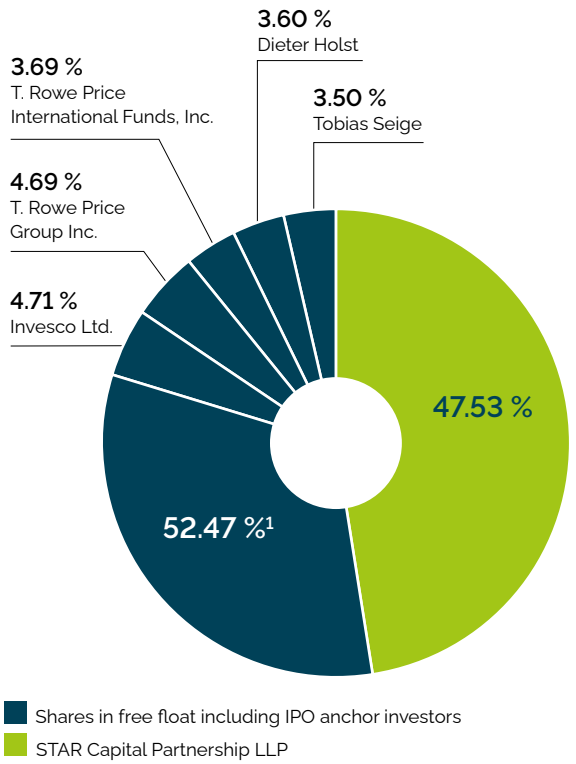
STAR Capital remains an anchor shareholder, even after the IPO, supporting the long-term development of the Company. Other cornerstone investors include Fidelity International, Invesco and T. Rowe Price, who pre-committed to approximately EUR 105 million of the shares. As a result, one third of the total volume was already placed ahead of the IPO.

After just three months of its initial listing, the share joined the SDAX index of the Frankfurt Stock Exchange on June 22, 2026. This improves access to new investors: admission to the index means that our Company counts among the 70 largest listed companies positioned below the MDAX. As a result, the share (ISIN: DE000A409S11) is automatically eligible for exchange-traded funds (ETFs) as well as for institutional investors that cover the SDAX market segment.

EMPLOYEE STOCK PROGRAM

VINCORION has set up an attractive stock program for its employees in direct connection with the IPO. Every employee across board has received 30 shares, corresponding to a starting value of EUR 500 per employee. With this measure, VINCORION has made all of its employees co-owners of the enterprise. As such, they can benefit from the long-term value-added and growth of the business.

SHAREHOLDER STRUCTURE



[1] Based on the notifications received by 30 June 30, 2026, and published pursuant to Sec. 40 (1) WpHG.

KEY SHARE DATA

Company	VINCORION SE
Stock exchange	Frankfurter Stock Exchange
Market segment	Regulated market (Prime Standard)
Initial Public Offering	March 20, 2026
ISIN	DE000VNC0014
WKN	VNC001
Ticker symbol	V1NC
Type of shares	Ordinary no-par bearer shares
Share capital	EUR 50,000,000
Number of shares	50,000,000 shares
Index	SDAX
Currency	Euro (EUR)
Free float after IPO	approx. 52.5% incl. IPO anchor investors

FINANCIAL CALENDAR

August 13, 2026	Publication of Half-Year Report for 2026
November 11, 2026	Publication of 9M Quarterly Report for 2026

CAPITAL MARKET COMMUNICATION

By way of regular and transparent communication, VINCORION ensures that investors, analysts, financial media, and other capital market players are promptly informed of business developments, the strategic alignment and any significant events in the Company. In the course of its investor relations activities, VINCORION actively seeks more frequent and intensive dialogue with institutional investors, participates in capital market conferences and continuously expands its digital communication platforms. Furthermore, VINCORION regularly publishes financial reports, press releases and capital market information.

POSITIVE SHARE PERFORMANCE

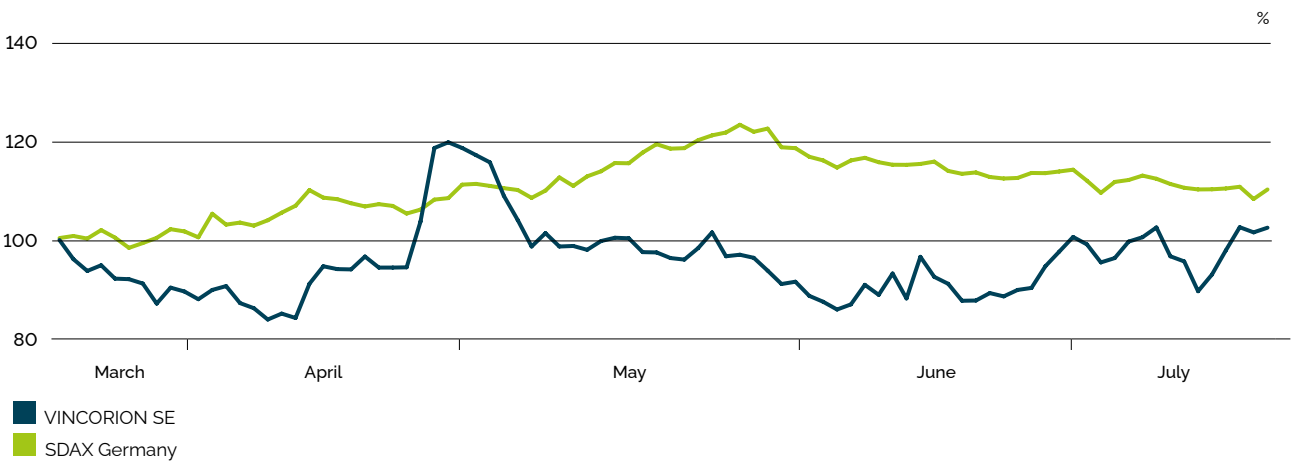
Since going public, VINCORION shares have trended upwards in a volatile market environment. Starting from the issue price of EUR 17.00, the Company benefited from sustained investor interest in European defense and aviation stocks. This evolution of the share price was boosted by the Company's healthy order book and its strong position in power systems and mechatronics for security applications. In comparison to the SDAX, VINCORION shares performed solidly in the irst few months following the IPO.



If you have any questions or feedback, please get in touch:
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SHARE PERFORMANCE

March 20 to July 24, 2026



WE POWER YOUR MISSION

RELIABLE POWER SUPPLY PAIRED WITH EXTREME PRECISION

VINCORION specializes in mission-critical and mechatronic solutions for defense platforms and aviation systems that are used around the world under extreme conditions. Our innovative strength and excellent integration in leading defense platforms places us in an ideal position. We will leverage this in the future to bring technologies to market that combine safety, operational superiority and sustainability, all in line with our vision: Everyone deserves a safe life.

OUR MID-RANGE GOALS

- CAGR (compound annual growth rate) > 15%
- EBIT margin: 20%
- Retaining and building upon our technological leadership on leading platforms

CORE GROWTH DRIVERS

- Broad market coverage within the EU and NATO states
- Dynamic growing market for defense and security-related infrastructure (2025E TAM[1] EUR 12 billion)
- Our systems deliver mission-critical power for modern platforms

THREE SEGMENTS

With our systems and proven performance level, we are a reliable partner for both military and civil industry. We support our customers over the long term and across the entire product life cycle – from development and production through to maintenance and service.

VEHICLE SYSTEMS	POWER SYSTEMS	AVIATION
Reliable power systems and turret and weapon stabilization systems for various platforms of armored vehicles	Development of innovative power solutions for ground-based air defense systems and mobile power supply systems for security-critical infrastructure	Development and production of innovative power systems and precision components for civil and military aviation
Power supply	Power generation	Energy management
Mechanics & powertrain	Energy management	Drive technology
Electronics & software	Power storage	Aviation safety
Services	Services	Services

[1] TAM (total addressable market): Estimated total market potential of the markets in which VINCORION products or comparable solutions can be used; not taking into account the traffic program. Basis: Estimates (E) for 2025.

SEGMENT REVENUE IN 2025



VEHICLE SYSTEMS

EUR 102.8
million
Share: 42.8%

AVIATION

EUR 66.3
million
Share: 27.6%

POWER SYSTEMS

EUR 71.2
million
Share: 29.6%

~1,000 employees
with bundled technology and system expertise[1]

FOUR LOCATIONS WITH A CLEAR PERFORMANCE FOCUS

GERMANY

- **Wedel, Schleswig-Holstein (headquarters)**
  Weapons stabilization systems and aviation components
- **Essen, North Rhine-Westphalia**
  High-performance generators for armored vehicles
- **Altenstadt, Bavaria**
  Competence Center for mobile hybrid power supply systems

USA

- **El Paso, Texas**
  Distribution center for air defense systems for the US Army and NATO partners

[1] Full-time equivalents (FTE) as of June 30, 2026; active permanent staff and hired-temps; excluding trainees, dual-track students, interns and employees released from active duty on pay.

1st Half-year 2026

Interim Group Management Report

09 _ 1 Business Performance in the First Half of the Year
11 _ 2 Financial Performance
13 _ 3 Financial Position and Cash Flows
15 _ 4 Forecast, Opportunities and Risks

1 BUSINESS PERFORMANCE IN THE FIRST HALF OF THE YEAR

1.1 SIGNIFICANT DEVELOPMENTS AND EVENTS

MACROECONOMIC ENVIRONMENT

Subdued economic activity in the first half of the year

Business conditions in the first half of 2026 were characterized by subdued economic activity. While the German economy showed the first signs of stabilization, according to leading economic research institutes, growth prospects remained affected by geopolitical uncertainties, elevated energy prices and a generally weak international environment. Economic research institutes have forecast just moderate economic growth for Germany, with reference to the persistent risks for investment and consumer activity[1].

In its summer forecast issued in June 2026, the ifo Institute[2] drew attention to the fact that rising energy prices and geopolitical tensions are major factors dampening the economic recovery. At the same time, extensive government investment programs on infrastructure, security and defense are creating stimulus. Likewise, the Kiel Institute for the World Economy (IfW Kiel) believes that the German economy continues to be exposed to an environment of elevated risks, but makes reference to the positive effects of fiscal policies and public investment programs.

The defense market is profiting from the structural growth trend

Market conditions for the security and defense industry continued to be generally favorable over the reporting period. The challenges facing Europe's security architecture and the increasing trend observed among many NATO members towards building up their own defense capabilities has led to sustained willingness among public-sector clients to commit to new investments. This trend is substantiated by the structural growth trend in the defense and security sector, which is driving persistently high demand for technologically sophisticated solutions. A high level of orders on the books and vigorous order intake are becoming increasingly evident across the entire industry, boosted by long-term programs. The budget needed to fund this activity has already been provided for. For instance, approximately EUR 109 billion has been allocated to Germany's 2027 defense budget and this sum is expected to keep rising in the coming years. This implies that the separate government fund ("*Sondervermögen*"), which has already been largely exhausted, will need to be replenished accordingly.

The latest geopolitical developments underscore the strategic relevance and salience of the business model from a security perspective. These factors notwithstanding, there is increased volatility on the capital markets and greater sensitivity to geopolitical events can be observed. These can have a sudden impact on the mood of the capital markets and create uncertainty. VINCORION is monitoring the situation carefully.

SIGNIFICANT EVENTS PRIOR TO JUNE 30, 2026

With the aim of continuing its growth trajectory while retaining its independence and flexibility, the VINCORION Group (hereinafter "VINCORION" or the "Company") decided to go public and place its shares on the capital market. Upon the successful conclusion of this IPO and the first day of trading on the Prime Standard of the Frankfurt Stock Exchange on March 20, 2026, VINCORION has laid the foundation for its future growth strategy on the capital markets. All of the shares offered from the portfolio held by the majority shareholder, STAR Capital Partnership LLP, were placed at a fixed price of EUR 17.00 per share. This resulted in a placement of roughly EUR 345 million (including the greenshoe option) and a market capitalization of around EUR 850 million.

The Company made extensive preparations for the IPO. For instance, on January 18, 2026, VINCORION SE became the sole shareholder of VINCORION Holding GmbH. VINCORION SE now represents the direct successor to VINCORION Holding GmbH, which formerly held the Group. The basis of consolidation and business activities have remained unchanged. The following comparative figures are derived from the consolidated financial statements of the Group's legal predecessor for the prior year and have been presented without any adjustments. The Company successfully concluded a new financing arrangement on March 6, 2026. With this extensive refinancing package, VINCORION SE has taken a decisive step towards greater financial independence and flexibility. This new syndicated loan agreement consists of a term loan of EUR 100 million and a new revolving facility of EUR 50 million. The improved conditions provide greater headroom for business decisions

1 https://www.tagesschau.de/wirtschaft/konjunktur/wirtschaftsprognose-institute-100.html ; https://www.kielinstitut.de/de/publikationen/deutschewirtschaft-im-sommer-2026-wenig-schwung-erhoehterisiken-19844/

2 https://www.ifo.de/fakten/2026-06-18/ifo-konjunkturprognose-sommer-2026-energiepreisanstieg-bremst-finanzpolitik

and create the foundation for a sustainable and flexible capital structure. This enables the Company to keep growing in line with market expectations. The extraordinary general meeting of VINCORION SE held on March 19, 2026, passed a resolution to pay out a dividend of EUR 16.4 million.

As part of its strategic development, the composition of the Company's boards was established in the first half of the financial year 2026. Maike Schuh was appointed as a new member to the Supervisory Board and appointed to chair the audit and risk committee of VINCORION SE. She has a wealth of experience in the fields of finance, law, human resources and strategic transformation and will help the committee fulfill its oversight and consulting duties. Jürgen Weber stepped down from his position on the Supervisory Board. His replacement will be announced when the time comes. The former directors of VINCORION Holding GmbH, Kajetan von Mentzingen and Dieter Holst, were duly appointed to the Management Board within the course of the IPO. With these measures the Company has established a management team that exhibits a great level of expertise, thereby creating the foundation to rigorously pursue its strategic growth trajectory and reinforce its positioning on the capital markets.

1.2 BUSINESS PERFORMANCE

GROWTH

Revenue rose sharply by EUR 44.8 million in comparison to the same period of the prior year, representing growth of 42.4% to EUR 150.2 million. This increase was achieved with a significant rise in output by both the Vehicle Systems and Power Systems segments. In the Aviation segment the Company realized a slight increase in revenue in civil aviation despite the burdens of exchange rates on business, which are generally billed in US dollars. The positive development is primarily due to the sustained high demand for stabilization systems for ground-based military vehicles and power supply systems for ground-based air defense systems, which could be met due to the success at ramping up production to much higher output levels. Growth in the first half of 2026 underscores the success of the ramp-up measures. As the comparative figures for the first half of 2025 had not yet benefited from these effects, rolling forward the growth rate achieved in the first half of 2026 to the full year 2026 on a straight-line basis is subject to some qualifications.

Order entry came to EUR 330.2 million in the first half of the year, raising the order book to EUR 615.3 million. This increase was largely attributable to major contracts for stabilization and power systems in the Vehicle Systems segment as well power supply systems in the Power Systems segment. After including the frame order backlog and the soft order backlog, the total order book comes to EUR 1,205 million, up EUR 131 million on the level recorded on December 31, 2025.

PROFITABILITY

Earnings before interest and tax (EBIT) rose to EUR 27.7 million. The EBIT margin reached 18.4%, up EUR 10.2 million or 1.8 percentage points on the comparable period of the prior year. After adjusting EBIT to eliminate special effects and the effects of the PPA, EBIT improved by EUR 7.0 million to EUR 28.4 million. The adjusted EBIT margin comes to 18.9%, down 1.4 percentage points on the comparable period of the prior year. The increase in the adjusted earnings after eliminating special effects and the effects of the PPA is due to higher sales. The adjusted gross margin lies 1.9 percentage points below the comparable period of the prior year. This is primarily due to a change in the business mix and timing effects. Adjusted operating expenses (OPEX) amounted to EUR 15.5 million, or 10.4% relative to sales. As a result, they lie EUR 4.1 million above the comparable figure of the prior year, while the OPEX ratio decreased by 0.5 percentage points on the comparable period of the prior year. The increase in OPEX, which is in line with budget, can be attributed to higher R&D spending and higher administrative expenses.

LIQUIDITY

Free cash flow was positive in the second quarter, coming to EUR 1.1 million, contributing to an improvement in free cash flow for the first half-year to EUR -6.1 million, in line with expectations. The main causes for this development in the first half of the year lie in the rise of EUR 19.9 million in working capital and the anticipated income tax payments for prior years and provisional tax payments of EUR 7.5 million for the current year. The increase in working capital reflects the expansion of operating activities and is due to higher trade receivables in the wake of sales growth and the planned increase in stock levels to meet incoming orders in the second half of 2026. The working capital ratio (relative to sales) for the last twelve months comes to 45.4% as of June 30, 2026, representing a reduction of 6.8 percentage points on the prior year.

2 FINANCIAL PERFORMANCE

PROFITABILITY

	Earnings			Margin[1]	
EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025
Revenue	**150,242**	**105,497**	**44,745**	n/a	n/a
Vehicle Systems	72,559	42,174	30,385	n/a	n/a
Power Systems	46,204	32,736	13,468	n/a	n/a
Aviation	33,171	32,684	487	n/a	n/a
Intra-segment revenue	(1,692)	(2,097)	405	n/a	n/a
Adjusted gross profit	**43,973**	**32,882**	**11,091**	**29.3%**	**31.2%**
Vehicle Systems	21,842	12,629	9,213	30.1%	29.9%
Power Systems	15,332	11,851	3,481	33.2%	36.2%
Aviation	6,708	8,036	(1,328)	20.2%	24.6%
Intra-segment gross profit	91	366	(275)	n/a	n/a
Adjusted EBIT	**28,415**	**21,402**	**7,013**	**18.9%**	**20.3%**
Special effects[2]	**627**	**(1,880)**	**2,508**	n/a	n/a
IPO-related effects	351	–	351	n/a	n/a
Transformation	(300)	(1,322)	1,022	n/a	n/a
Other non-recurring effects	576	(557)	1,133	n/a	n/a
PPA effects	**(1,338)**	**(1,994)**	**656**	**n/a**	n/a
EBIT	**27,704**	**17,528**	**10,176**	**18.4%**	**16.6%**
Financial result	(3,805)	(3,822)	16	n/a	n/a
Earnings before taxes (EBT)	**23,899**	**13,707**	**10,193**	**15.9%**	**13.0%**
Income taxes	(6,991)	(3,943)	(3,047)	n/a	n/a
Earnings after tax	**16,909**	**9,763**	**7,145**	**11.3%**	**9.3%**

[1] The margins are calculated relative to the respective revenue.
[2] Special effects consist of "non-recurring and extraordinary" items.

■ The **Vehicle Systems** segment continued along its growth trajectory and generated revenue of EUR 72.6 million in the first half of 2026, corresponding to a rise of EUR 30.4 million or 72.1% in comparison to the comparable period of the prior year. The unusually rapid rise in sales was primarily attributed to the significant increase in customer demand for stabilization products, especially in connection with the large volume of new orders for the Leopard 2, Puma and the PzH 2000 platforms. To meet customer demand, the production processes for selected product groups were put onto an industrial footing in the second half of the prior year to sustainably increase output. Adjusted gross profit increased by EUR 9.2 million or 72.9%. The gross margin remained essentially stable at 30.1%.

■ The **Power Systems** segment generated revenue of EUR 46.2 million, recording a rise of EUR 13.5 million or 41.1% on the comparable period of the prior year. The high demand for new PATRIOT and IRIS-T systems turned out to be the main driver in sales growth, which was met at short notice by existing capacity. Adjusted gross profit increased by EUR 3.5 million or 29.4% on the comparable period of the prior year. The adjusted gross margin came to 33.2%, down 3.0 percentage points on the margin of the prior year due to a temporary shift in the product mix.

■ The **Aviation** segment generated revenue of EUR 33.2 million, up slightly on the comparable period of the prior year. The positive trend in output in civil aviation was sufficient to offset the foreign exchange burdens on sales caused by the depreciation of the US dollar. Adjusted gross profit dipped by EUR 1.3 million or 4.4 percentage points on the comparable period of the prior year and is largely due to negative foreign exchange effects in civil aviation and to the effects of the sales mix.

■ Adjusted EBIT rose to EUR 28.4 million in the first six months of the year, representing an increase of EUR 7.0 million on the comparable period of the prior year. The adjusted EBIT margin came to 18.9% and is therefore down 1.4 percentage points on the margin reported in the prior year.

■ In addition to the costs of transformation and other non-recurring effects, most of which consist of foreign currency translation, other special effects that were eliminated consist of the costs attached to the initial public offering.

■ Earnings after tax improved in the reporting period to EUR 16.9 million (comparable period of the prior year: EUR 9.8 million).

ORDER BOOK

EUR m	Jun. 30, 2026	Dec. 31, 2025	Delta
Order book	615	435	180
Frame order backlog[1]	416	431	(15)
Soft order backlog[2]	174	208	(35)
Total order book	**1,205**	**1,074**	**131**

[1] Frame order backlog: Signed frame contracts with estimated volumes.
[2] Soft order backlog: Estimated long-term contracts with volumes obtained from sole-source projects based on publicly available information.

■ The total order book after including the frame order backlog and the soft order backlog, comes to EUR 1,205 million, up EUR 131 million on the level recorded on December 31, 2025. The order book rose to EUR 615.3 million on the back of the strong order entry. The mid-range frame order backlog (consisting of framework agreements and the pattern of customer orders placed to date) amounted to a total of EUR 416 million at the end of the first half of 2026 (December 31, 2025: EUR 431 million).

In addition, assessments were also made of current negotiations, customer budgets and the estimated volume of long-term contracts for sole-source projects based on publicly available information to arrive at the prospective soft order backlog of EUR 174 million (December 31, 2025: EUR 208 million) for the mid-range planning horizon. The change in the soft order backlog originates from the conversion of soft orders into fixed contractual orders that are now reflected in the order book. These include a major contract worth EUR 54 million for stabilization systems for armored vehicles that has been won by the Vehicles segment.

3 FINANCIAL POSITION AND CASH FLOWS

FINANCIAL POSITION

COMPOSITION OF ASSETS, LIABILITIES AND CAPITAL

EUR k	Jun. 30, 2026	Dec. 31, 2025	Delta
Non-current assets	98,884	93,806	5,078
Current assets	237,906	192,157	45,749
Total assets	**336,791**	**285,963**	**50,827**
Equity	66,042	67,538	(1,497)
Non-current liabilities	147,238	122,328	24,910
Current liabilities	123,511	96,097	27,414
Total equity and liabilities	**336,791**	**285,963**	**50,827**

■ The VINCORION Group reports a balance sheet total of EUR 336.8 million as of June 30, 2026 (prior year: EUR 286 million). Non-current assets account for almost exactly the same share of total assets on June 30, 2026, as on December 31, 2025.

■ The change of EUR 5.1 million in non-current assets was largely due to the recognition of development costs for the internally financed Electrical Rescue Hoist (ERH) project under intangible assets. This reflects the expectations of the Group that the development activities will lead to future economic benefits and, moreover, meet the recognition criteria of IAS 38.

■ The increase of EUR 45.7 million in current assets is primarily due to the EUR 18.4 million increase in trade receivables to EUR 65.0 million, which can be attributed to the development of sales and movements close to the reporting date. The increase of EUR 16.9 million in inventories originates from the increase in work in process and the expectation of higher output.

■ As a result of the contribution of the VINCORION Group (under the control of VINCORION Holding GmbH) to VINCORION SE prior to the IPO, the business combination was treated as a reverse acquisition in accordance with the IFRS principles of continuation accounting. The comparative financial information presented above corresponds to the figures already published in the IFRS consolidated financial statements of VINCORION Holding GmbH and has only been complemented by the figures needed to reflect the legal changes to the Group structure. Capital is consolidated by rolling forward the pre-IPO capital of the VINCORION Group on the date of the contribution. There has not been any remeasurement of the assets and liabilities involved in the business combination and no goodwill has been recognized. Differences to the book value of the investment measured under the German HGB accounting framework were neutralized in the consolidated financial statements by recognizing a reorganization reserve. As a result, the Group's equity presented above corresponds to the capital of the VINCORION Group prior to the IPO; differences to the equity reported in the separate financial statements of VINCORION SE, prepared in accordance with HGB, relate solely to the composition of capital.

In the course of the IPO, the annual general meeting held on March 19, 2026, passed a resolution to pay out a dividend of EUR 16.4 million, which was paid out in the course of the reporting period.

■ Non-current financial liabilities contain the refinancing of EUR 100 million arranged in the reporting period that replaced the previous financing arrangement that was split between current and non-current liabilities. The transaction costs incurred in connection with the transaction were offset directly against the carrying amount of the liability and will be released through profit or loss over the term of the arrangement using the effective interest rate method.

■ The change of EUR 27.4 million in current liabilities is largely due to the increase of EUR 16.7 million in contract liabilities, most of which relate to payments received on account for major projects of EUR 15.9 million.

CASH FLOW

FREE CASH FLOW FOR THE FIRST HALF OF 2026

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
EBIT	**27,704**	**17,528**	**10,176**
Depreciation and amortization on intangible and fixed assets (including PPA)	5,652	6,086	(434)
EBITDA	**33,357**	**23,615**	**9,742**
Change in provisions/other	**(3,626)**	**(5,389)**	**1,763**
Change in working capital	**(19,900)**	**(15,721)**	**(4,179)**
Change in inventories	(16,869)	(13,065)	(3,804)
Change in receivables and contract assets	(28,802)	4,624	(33,426)
Change in liabilities and contract liabilities	25,771	(7,280)	33,051
Loss / profit on the disposal of non-current assets	**(1)**	**(1)**	**–**
Change in other assets and liabilities	**7,465**	**6,202**	**(1,263)**
Cash flow from investing activities	**(10,555)**	**(8,585)**	**(1,970)**
Interest paid	**(3,115)**	**(2,030)**	**(1,085)**
Income tax payments	**(7,473)**	**(184)**	**(7,289)**
Cash paid for leases	**(2,206)**	**(1,128)**	**(1,078)**
Free cash flow	**(6,055)**	**(3,221)**	**(2,831)**

- EBITDA rose by EUR 9.7 million to EUR 33.4 million due to the growth in business.

- The change in working capital of EUR -19.9 million is due to business expansion and the associated increase in capital employed. This led to an increase in inventories of EUR 16.9 million, EUR 28.8 million in receivables and contract assets and EUR 25.8 million in payables and contract liabilities. The increase in inventories can be largely attributed to the production performed in advance to meet delivery obligations in the second half of the year. The higher levels of receivables and contract assets as well as payables and contract liabilities originate from the significant increase in sales. The changes in working capital and capital employed were higher than in the comparable period of the prior year. This can be attributed to differences in the timing of producing and shipping products.

- The cash outflow for investing activities of EUR 10.6 million (prior year: EUR 8.6 million) was mainly employed for capitalized development costs for the ERH and investments made to increase production capacity. The increase on the prior year is largely due to the planned investments in connection with the ramp-up of production capacity.

- The increase in income tax payments of EUR 7.3 million mostly originates from the provisional tax payments assessed for the current financial year and the provisional tax payments raised in arrears, as expected.

- Free cash flow amounted to EUR -6.1 million as of June 30, 2026 (prior year: EUR -3.2 million), although positive free cash flow of EUR 1.1 million was generated in the second quarter. This development is in agreement with the growth of business.

4 FORECAST, OPPORTUNITIES AND RISKS

OUTLOOK

Based on the segment forecasts, VINCORION forecasts total revenue of between EUR 280 million and EUR 320 million for the full year 2026 and an adjusted EBIT margin of between 18% and 19%. Based on events subsequent to the reporting date and new insights, the Management Board now expects to reach the upper end of the forecast corridor for Group revenue.

The assumptions underlying this assessment and other comments can be found in the chapter on the *Profit Forecast* in the "Prospectus for the public offering" issued on March 13, 2026. The forecast assumptions underlying the other performance indicators remain unchanged to those described in the VINCORION Holding GmbH consolidated financial statements for the year ended December 31, 2025.

OPPORTUNITIES AND RISKS

Reference is made to the Group management report of VINCORION for the year ended December 31, 2025, for the former group led by VINCORION Holding GmbH for a discussion of the opportunities and risk management system of VINCORION. In the opinion of the Management Board, the assessment of opportunities and risks presented there remains valid for the first half of 2026.

1st Half-year 2026

Condensed Interim Consolidated Financial Statements

17 _ Consolidated Statement of Profit or Loss

17 _ Consolidated Statement of Comprehensive Income

18 _ Consolidated Statement of Financial Position

19 _ Consolidated Statement of Changes in Equity

20 _ Consolidated Statement of Cash Flows

21 _ Notes to the Condensed Interim Consolidated Financial Statements

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

FOR THE FIRST HALF OF 2026

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025
Revenue	150,242	105,497
Cost of sales	(107,608)	(74,610)
Gross profit	**42,635**	**30,887**
Research and development expenses	(2,406)	(656)
Selling expenses	(5,111)	(5,000)
General administrative expenses	(11,019)	(6,155)
Other operating income/expenses	3,606	(1,548)
Earnings before interest and taxes (EBIT)	**27,704**	**17,528**
Financial result	(3,805)	(3,822)
Earnings before taxes (EBT)	**23,899**	**13,707**
Income taxes	(6,991)	(3,943)
Earnings after tax	**16,909**	**9,763**
Earnings after taxes attributable to the shareholders of VINCORION SE[1]	16,909	9,763
Earnings per share (EUR, basic/diluted)	0.34	n/a

[1] The ultimate parent company was reorganized in the reporting period (formerly: VINCORION Holding GmbH; currently: VINCORION SE).

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE FIRST HALF OF 2026

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025
Earnings after tax	**16,909**	**9,763**
Other comprehensive income that may not be reclassified to profit or loss	**(439)**	**(203)**
Other comprehensive income from the revaluation of pensions and similar obligations	(625)	(289)
Deferred taxes on such adjustments	186	86
Other comprehensive income that may be reclassified to profit or loss	**(1,609)**	**2,800**
Fair value adjustments of hedging instruments	(2,425)	4,623
Deferred taxes on such adjustments	722	(1,377)
Foreign currency translation	94	(446)
Other comprehensive income	**(2,048)**	**2,597**
Comprehensive income	**14,860**	**12,630**
Earnings after taxes attributable to the shareholders of VINCORION SE[1]	14,860	12,630

[1] The ultimate parent company was reorganized in the reporting period (formerly: VINCORION Holding GmbH; currently: VINCORION SE).

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS OF JUNE 30, 2026

EUR k	Jun. 30, 2026	Dec. 31, 2025
ASSETS		
Intangible assets	47,656	43,299
Property, plant and equipment	51,163	50,434
Other non-current financial assets	65	73
Total non-current assets	**98,884**	**93,806**
Inventories	117,410	100,459
Trade receivables	65,032	46,612
Contract assets	26,938	16,518
Other current financial assets	3,183	4,465
Other current non-financial assets	7,309	5,840
Cash and cash equivalents	18,035	18,263
Total current assets	**237,906**	**192,157**
	336,791	**285,963**

EUR k	Jun. 30, 2026	Dec. 31, 2025
EQUITY AND LIABILITIES		
Share capital	50,000	100
Capital reserve	671,032	12,610
Reorganization reserve	(708,286)	–
Capital and reorganization reserve	(37,254)	12,610
Retained earnings	53,345	52,829
Other equity	245	2,387
Foreign currency translation reserve	(294)	(388)
Equity held by the shareholders of VINCORION SE	**66,042**	**67,538**
Non-current financial liabilities	120,525	51,452
Other non-current financial liabilities	139	43,808
Other non-current non-financial liabilities	150	–
Pension provisions	15,749	16,461
Other non-current provisions	3,250	3,698
Deferred tax liabilities	7,425	6,909
Total non-current liabilities	**147,238**	**122,328**
Current financial liabilities	3,964	7,595
Trade payables	45,039	35,927
Contract liabilities	35,023	18,321
Other current financial liabilities	2,403	2,730
Other current non-financial liabilities	15,475	5,643
Other current provisions	15,366	17,312
Tax liabilities	6,241	8,569
Total current liabilities	**123,511**	**96,097**
	336,791	**285,963**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

EUR k	Share capital	Capital adjustment/ reorganization reserve	Retained earnings	Other equity	Foreign currency translation reserve	Total equity
Balance on January 1, 2025	**100**	**12,610**	**33,491**	**(429)**	**60**	**45,832**
Earnings after tax	–	–	9,763	–	–	9,763
Other comprehensive income	–	–	–	3,043	(446)	2,597
Balance on June 30, 2025	**100**	**12,610**	**43,254**	**2,614**	**(386)**	**58,192**
Balance on January 1, 2026	**100**	**12,610**	**52,829**	**2,387**	**(388)**	**67,538**
Earnings after tax	–	–	16,909	–	–	16,909
Other comprehensive income	–	–	–	(2,142)	94	(2,048)
Comprehensive income	–	–	**16,909**	**(2,142)**	**(294)**	**14,860**
Reorganization[1]	49,900	(49,864)	(12)	–	–	24
Dividend payment	–	–	(16,381)	–	–	(16,381)
Balance on June 30, 2026	**50,000**	**(37,254)**	**53,345**	**245**	**(294)**	**66,042**

[1] The contribution of the VINCORION Group under the control of VINCORION Holding GmbH to VINCORION SE prior to the IPO was treated as a reverse acquisition in accordance with the IFRS principles of continuation accounting. The comparative financial information presented above corresponds to the figures already published in the IFRS consolidated financial statements of VINCORION Holding GmbH and has only been complemented by the figures needed to reflect the legal changes to the Group structure. Capital is consolidated by rolling forward the pre-IPO capital of the VINCORION Group on the date of the contribution. There has not been any remeasurement of the assets and liabilities involved in the business combination and no goodwill has been recognized. Differences to the book value of the investment measured under the German HGB accounting framework were neutralized in the consolidated financial statements by recognizing a reorganization reserve. As a result, the Group's equity presented above corresponds to the capital of the VINCORION Group prior to the IPO; differences to the equity reported in the separate financial statements of VINCORION SE, prepared in accordance with HGB, relate solely to the composition of capital.

CONSOLIDATED STATEMENT OF CASH FLOWS

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025
Earnings before taxes (EBT)	**23,899**	**13,707**
Finance income and expenses	4,159	3,822
Depreciation and amortization	5,652	6,086
Profit / loss on the disposal of non-current assets	(1)	(1)
Other non-cash income / expenses	(34)	240
Change in provisions	(3,592)	(5,629)
Change in working capital	(19,900)	(15,721)
Change in other assets and liabilities	7,111	6,202
Cash flow from operating activities before income tax payments	**17,294**	**8,706**
Income tax payments	(7,473)	(184)
Cash flow from operating activities	**9,821**	**8,521**
Cash paid for investments in intangible assets	(5,929)	(5,967)
Cash paid for investments in property, plant and equipment	(4,627)	(2,618)
Cash paid for investments in financial assets	–	–
Cash received from disposals of intangible assets	–	–
Cash received from disposals of property, plant and equipment	(1)	–
Interest and similar income received	15	(3)
Cash flow from investing activities	**(10,541)**	**8,588**
Dividends paid to shareholders of the parent company	(16,381)	–
Cash received from borrowings	98,273	7,500
Cash paid for repayments of loans	(32,000)	(1,000)
Repayment/change of the shareholder loan	(44,247)	17
Cash paid for leases	(2,206)	(1,128)
Interest payments	(3,115)	(2,030)
Cash flow from financing activities	**323**	**3,359**
Net change in cash and cash equivalents	**(397)**	**3,292**
Net foreign exchange difference	50	(197)
Cash and cash equivalents at the beginning of the period	18,263	8,424
Additions from first-time consolidation of VINCORION SE	120	–
Cash and cash equivalents at the end of the period	**18,035**	**11,519**

NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

GENERAL REMARKS

1. GENERAL REMARKS

VINCORION SE is based in Wedel, Germany, and is registered in the commercial register of the local court of Pinneberg under the number HRB 19596. The Company functions as the strategic management and financing company of the VINCORION Group. VINCORION develops, manufactures and distributes high-quality power systems and drive systems worldwide and consists of the Vehicle Systems, Power Systems and Aviation segments.

The condensed interim consolidated financial statements comprise the separate financial statements of VINCORION SE and the separate financial statements of all significant subsidiaries controlled by VINCORION SE for the period from January 1 to June 30, 2026. VINCORION SE now represents the direct successor to VINCORION Holding GmbH, which formerly held the Group. The basis of consolidation and business activities have remained unchanged. The following comparative figures are derived from the consolidated financial statements of the Group's legal predecessor for the prior year and have been presented without any adjustments.

2. ACCOUNTING FRAMEWORK

The condensed interim consolidated financial statements for the first half-year of 2026 were compiled in accordance with Sec. 115 WpHG ["Wertpapierhandelsgesetz": German Securities Trading Act] and IAS 34 "Interim Financial Reporting" and therefore in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union.

The condensed interim consolidated financial statements do not contain all the disclosures that are ordinarily required in the financial reporting for a full financial year. Correspondingly, these interim financial statements should be read in conjunction with the consolidated financial statements of VINCORION Holding GmbH published for the 2025 financial year.

The accounting policies applied in the condensed interim consolidated financial statements are based on the same accounting policies and the same measurement methods as those applied to the consolidated financial statements of VINCORION Holding GmbH for the year ended December 31, 2025.

This half-year report is presented in euros (EUR), which is the functional currency of VINCORION SE. All figures are disclosed in thousand euro (EUR k) unless otherwise specified. In each case they are rounded to the next thousand. Negative figures are presented in the tables using brackets. The consolidated financial statements contain rounding differences. The financial year corresponds to the calendar year.

3. ACCOUNTING ESTIMATES AND DISCRETIONARY JUDGMENTS

Compiling the condensed interim consolidated financial statements in accordance with IAS 34 requires management to make discretionary judgments, estimates and assumptions that influence the exercise of the Group's accounting policies and the presentation of its assets, liabilities, income and expenses. Actual amounts may differ from these estimates. The results generated in the first half of the 2026 financial year do not necessarily provide an indication of the future development of the Group.

The judgments, estimates and assumptions have generally remained unchanged on those described in the consolidated financial statements for the year ended December 31, 2025. The actuarial assumptions used to measure pension obligations have been rolled forward without change as they continue to be viewed as appropriate.

4. BASIS OF CONSOLIDATION AND BUSINESS COMBINATION

In the course of preparing the initial public offering, VINCORION SE became the sole shareholder of VINCORION Holding GmbH effective January 18, 2026. VINCORION SE now represents the direct legal successor to VINCORION Holding GmbH, which formerly held the Group. The basis of consolidation and business activities have remained unchanged.

The comparative figures contained in the condensed interim consolidated financial statements as of June 30, 2026, are based on the consolidated financial statements of the former Group and have been presented without adjustment.

NOTES TO THE CONSOLIDATED STATEMENT OF PROFIT OR LOSS

5. REVENUE

VINCORION generates revenue from the sale of goods and services in the field of power and drive systems in the following key geographical markets (based on customer location).

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025
Key geographical markets		
Germany	95,495	61,364
Rest of Europe	27,805	21,510
USA	20,558	20,528
Other	6,383	2,095
Total	**150,242**	**105,497**

Revenue recognized over time in the first half of 2026 accounts for 8.2% of total revenue (EUR 12.3 million; prior year: EUR 5.5 million, 5.2%).

The segment reporting (see note 9 Segment Reporting) presents the distribution of revenue among the individual segments.

6. INCOME TAXES

The income tax expense of VINCORION rose to EUR 7.0 million in the first half of 2026 (prior year: EUR 3.9 million) due to the sharp rise in earnings before tax in the reporting period to EUR 23.9 million (prior year: EUR 13.7 million).

The income tax expense for the first half of 2026 corresponds to a tax rate of 29.2% (prior year: 28.8%) calculated on the basis of the average current tax rate expected by management for the year. This rate was then applied to the earnings before tax for the reporting period to arrive at the corresponding income tax expense.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

7. EQUITY

For details, reference is made to the consolidated statement of changes in equity.

The contribution of the VINCORION Group to VINCORION SE in advance of going public was accounted for using the principles of continuation accounting. The comparative financial information presented above corresponds to the figures already published in the IFRS consolidated financial statements of VINCORION Holding GmbH, complemented by the figures needed to reflect the changes to the Group's legal structure. There has not been any remeasurement of the assets and liabilities involved in the business combination and no goodwill has been recognized. Measurement differences between the carrying amount of the investment holdings were neutralized by recognizing a reorganization reserve under equity. Consequently, the equity of the Group presented in the consolidated financial statements corresponds to the equity of the VINCORION Group prior to the IPO, which has been rolled forward accordingly.

8. FINANCIAL LIABILITIES

EUR k	Jun. 30, 2026	Dec. 31, 2025
Financial liabilities		
Loans payable and liabilities to banks	98,883	27,965
Lease liabilities	21,642	23,487
Non-current financial liabilities	**120,525**	**51,452**
Loans payable and liabilities to banks	–	3,444
Lease liabilities	3,964	4,151
Current financial liabilities	**3,964**	**7,595**
Total	**124,489**	**59,047**

VINCORION SE arranged a new syndicated loan agreement in the reporting period, consisting of a term loan of EUR 100 million and a new revolving facility of EUR 50 million. The new financing structure replaces the former syndicated financing arrangement and secures the Group's financial flexibility. The transaction costs incurred in connection with the transaction were offset directly against the carrying amount of the liability and will be released through profit or loss over the term of the arrangement using the effective interest rate method.

As of June 30, 2026, guarantees in favor of third-party business partners amounted to EUR 43.2 million (prior year: EUR 25.5 million). The increase in the guarantees issued in favor of third parties is largely due to payments received on account. In addition, a guarantee of EUR 10 million (prior year: EUR 10 million) remains with JENOPTIK AG, originating from the completed sale of VINCORION and made in favor of the customers of VINCORION to cover the fulfillment of contractual performance obligations.

OTHER NOTES

9. SEGMENT REPORTING

The VINCORION Group operates in three operating segments: Vehicle Systems, Power Systems and Aviation. The segment allocation remains unchanged on financial year 2025.

VEHICLE SYSTEMS

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
Revenue	72,559	42,174	30,385
Adjusted gross profit	21,842	12,629	9,213
Adjusted gross margin (%)	30.1%	29.9%	0.2 pp

POWER SYSTEMS

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
Revenue	46,204	32,736	13,468
Adjusted gross profit	15,332	11,851	3,481
Adjusted gross margin (%)	33.2%	36.2%	(3.0 pp)

AVIATION

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
Revenue	33,171	32,684	487
Adjusted gross profit	6,708	8,036	(1,328)
Adjusted gross margin (%)	20.2%	24.6%	(4.4 pp)

RECONCILIATION TO CONSOLIDATED FINANCIAL REPORTING

RECONCILIATION OF REVENUE

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
Revenue	**150,242**	**105,497**	**44,745**
Segment revenue	**151,934**	**107,594**	**44,340**
Intra-segment revenue	(1,692)	(2,097)	405

RECONCILIATION OF ADJUSTED GROSS PROFIT

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
Gross profit	**42,635**	**30,887**	**11,748**
Special effects	-	-	-
PPA effects	1,338	1,994	(656)
Adjusted gross profit	**43,973**	**32,882**	**11,091**
Adjusted gross profit of the segments	43,882	32,517	11,366
Intra-segment gross profit	91	366	(275)

RECONCILIATION OF ADJUSTED EBIT

EUR k	Jan. 1, 2026 -Jun. 30, 2026	Jan. 1, 2025 -Jun. 30, 2025	Delta
EBIT	**27,704**	**17,528**	**10,176**
Special effects	**(627)**	**1,880**	**(2,508)**
of which IPO-related effects	(351)	-	(351)
of which transformation	300	1,322	(1,022)
of which other non-recurring effects	(576)	557	(1,133)
PPA effects	**1,338**	**1,994**	**(656)**
Adjusted EBIT	**28,415**	**21,402**	**7,013**

Non-current assets are not broken down by segment for the purposes of internal reporting. Revenue is analyzed from a geographical perspective (see note 5. Revenue)

In the first half of 2026, three customers each accounted for more than 10% of total revenue. The associated revenue of EUR 57.7 million is allocated to the Vehicle Systems and Power Systems segments. In the comparable period of the prior year, one customer accounted for more than 10% of the revenue of the VINCORION Group. The associated revenue of EUR 11.5 million was allocated to the Vehicle Systems segment.

10. FINANCIAL INSTRUMENTS

The carrying amounts and fair values of financial assets and financial liabilities as of June 30, 2026, and December 31, 2025, are presented below, including their classification in the fair value hierarchy defined in the consolidated financial statements.

Fair value classification is based on the inputs used in their measurement on the basis of the following fair value hierarchy used by the Group:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: Directly or indirectly observable inputs other than Level 1 quoted prices.

Level 3: Unobservable inputs when little or no market activity exists.

The assets of the Group measured at fair value amount to EUR 0.8 million (prior year: EUR 1.9 million) and were classified solely to level 2 of the fair value hierarchy. They consist entirely of derivative financial instruments used in cash flow hedges. None of the assets measured at fair value were allocated to level 1 or level 3 of the fair value hierarchy.

The financial liabilities of the Group measured at fair value amount to EUR 1.6 million (prior year: EUR 0.4 million) and were classified solely to level 2 of the fair value hierarchy. They consist entirely of derivative financial instruments used in cash flow hedges. None of the liabilities measured at fair value were allocated to level 1 or level 3 of the fair value hierarchy.

11. RELATED PARTY DISCLOSURES

According to IAS 24, transactions with related parties must be disclosed if they are not already eliminated in the course of consolidation. Related parties in the sense of IAS 24 mainly consist of the majority shareholders, non-consolidated subsidiaries, associated companies and joint ventures as well as the members of the Management Board and the Supervisory Board. Transactions with related parties are all conducted at arm's length as a matter of principle.

In connection with the IPO in March 2026, a cost-share agreement (CSA) was arranged with the former majority shareholder, STAR, which controlled the Company until the date of the IPO. This agreement governs the allocation of the costs incurred in connection with the IPO between STAR and VINCORION.

The costs incurred by VINCORION within the framework of the CSA came to EUR 5.5 million and these were settled in full in the reporting period.

A long-term incentive plan (LTIP) is in place for the members of the Management Board, which is structured as a cash-settled plan in the sense of IFRS 2. The amount paid out depends on reaching defined performance targets over a period of three years. As these are cash-settled components, a provision is recognized each reporting date at the fair value of the management's performance to that date. The fair value measurement of this obligation is performed at each reporting date, taking account of the latest market-based inputs. Non-market-based performance goals are considered in the adjusted assessment of the likelihood of a cash settlement under the arrangement.

As of June 30, 2026, a provision of EUR 0.1 million had been recognized for the obligations under the LTIP. Personnel expenses of EUR 0.1 million were recognized through profit or loss in the reporting period originating from the fair value measurement of the LTIP.

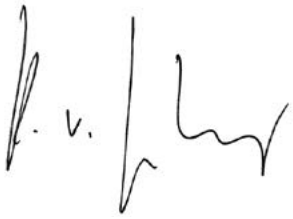
12. SUBSEQUENT EVENTS

There have not been any events subsequent to the reporting date of June 30, 2026, that are of material significance for the Group or would have had a material influence on the financial performance, financial position and cash flows of VINCORION.

Wedel, August 13, 2026

VINCORION SE

The Management Board



Kajetan von Mentzingen
Chief Executive Officer



Dieter Holst
Chief Financial Officer

1st Half-year 2026

Other Information

29 _ Responsibility Statement of the Executive Directors
30 _ Legally Required Disclosures and Contacts

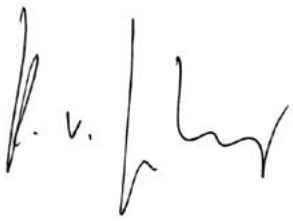
RESPONSIBILITY STATEMENT OF THE EXECUTIVE DIRECTORS

The members of the Management Board of VINCORION SE hereby declare in good faith and to the best of their knowledge that the condensed interim consolidated financial statements, which have been compiled in accordance with the applicable accounting standards for interim financial reporting, present a true and fair view of the financial performance, financial position and cash flows of the Group and that the interim Group management report presents a true and fair view of the business performance and position of the Group and a description of the significant opportunities and risks to the future development of the Group for the remainder of the financial year.

Wedel, August 12, 2026

VINCORION SE

The Management Board



Kajetan von Mentzingen
Chief Executive Officer



Dieter Holst
Chief Financial Officer

LEGALLY REQUIRED DISCLOSURES AND CONTACTS

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Management Board: Kajetan von Mentzingen (Chairman), Dieter Holst

CONCEPT/DESIGN

Berichtsmanufaktur GmbH
Hamburg

DISCLAIMER

This report contains forecasts that are based on assumptions and estimates made by the management of VINCORION. The statements based on these assumptions and estimates constitute forward-looking statements in which such terms as “believe”, “assume”, “expect”, etc. are used. Even though management assumes that these assumptions and estimates are accurate, it is possible that actual events in the future diverge materially from these assumptions and estimates due to a range of different factors. Such factors can include changes in the macroeconomic environment, the legal and regulatory framework in Germany or the EU as well as changes within the sector.

VINCORION makes no warranty and assumes no liability or responsibility for deviations between future developments and the actual results or for any of the assumptions and estimates expressed in this report. In addition, VINCORION does not intend to revise its forward-looking statements to reflect actual events or developments that occur after the date of this report.

This report constitutes a half-year report in accordance with para. 52 of the rules of the Frankfurt Stock Exchange. It can be obtained in German and in English. In the event of any discrepancies between the English version and the German version of the report, the German report shall prevail.


VINCORION®