ARENIT
INDUSTRIE SE

Interim report
January - June 2026

21 August 2026

ARENIT – we are the home-grown compounder in the German-speaking countries

ARENIT INDUSTRIE SE

11 Companies

DACH Region focus

Geographic footprint

Diversified companies in niche markets

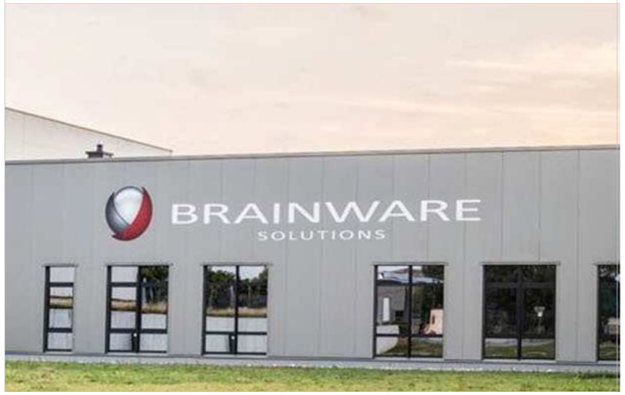
Devices and Industrial solution	AKB, CNC-STEP CNC Maschinenbau, Chrosziel, LAMPERT. PRECISION WELDING, f.u.n.k.e. AVIONICS GMBH, FEMTO, BRAINWARE SOLUTIONS
Precision manufacturing	AirCom, CAP PARTS AG, ETW Wollmershäuser GmbH, SCIES MINIATURES SÀRL swiss precision saw blades since 1966

- ARENIT operates as a true **industrial compounder** in the **DACH** region built on a **dual-engine model**
  - Programmatic M&A of profitable B2B niche companies
  - Organic growth of a cashflow-strong portfolio
- Focuses on **long-term value creation**, leveraging succession-driven acquisitions

Source: Company information

Highlights of the first six months of 2026

Brainware acquisition completed in January

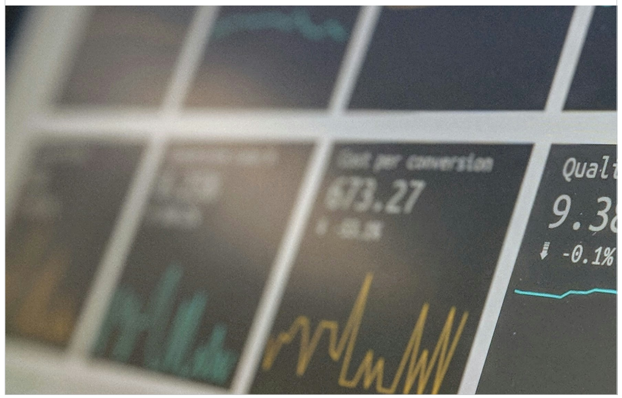


Listing

Listing on NASDAQ First North Premier Growth Market on March 17th

Six months results

Strong half year driven by organic growth and targeted acquisitions



Source: Company information

2026 January - June

in KEUR

	First Six Months January - June			Second Quarter April - June		
	2026	2025	Δ	2026	2025	Δ
Net sales	45,557	29,559	54%	23,852	16,071	48%
EBITA	7,695	4,598	67%	3,816	2,519	51%
EBITA margin	17%	16%		16%	16%	
Operating profit	5,123	2,957	73%	2,399	1,385	73%
Cashflow from operating activities	8,250	3,969		4,571	4,761	
Interest Bearing Net Debt/LTM EBITDA	-0.4x			-0.4x		

Source: Company information

2026 January - June by segment

in KEUR

Devices and industrial solutions

	Jan-Jun 2026	Jan-Jun 2025	Δ	Apr-Jun 2026	Apr-Jun 2025	Δ
Net sales	32,039	22,122	45%	16,796	11,608	45%
EBITA	6,750	4,835	40%	3,280	2,224	48%
EBITA margin	21%	22%		20%	19%	

Precision manufacturing

	Jan-Jun 2026	Jan-Jun 2025	Δ	Apr-Jun 2026	Apr-Jun 2025	Δ
Net sales	13,513	7,411	82%	7,023	4,435	58%
EBITA	1,818	367	395%	1,174	613	92%
EBITA margin	13%	5%		17%	14%	

Source: Company information

Comments on the first six months

Group performance

- We continue to see very different dynamics depending on product segments and end markets.
- General growth trends, such as the outfitting of data centers, the shift towards electric vehicles, selected high-tech areas in defense, also create demand for products of our companies related to these areas.
- At the same time, markets like jewelry, movie equipment or construction continue to face headwinds, translating into weaker demands for the products of our companies sold into these markets.
- To put the organic growth rate of the second quarter in perspective, one needs to keep in mind that “liberation day” happened at the start of Q2 2025, affecting the quarter and delaying some sales.
- As we have stated before, we believe that with a growing portfolio, our organic growth rates will start to more closely resemble general economic growth patterns, while the current smaller portfolio has more volatile organic growth patterns.

Source: Company information

Comments on the first six months (cont.)

Market

- While slightly growing and with some positive dynamics in order intake, so far, the German economy is growing below the expected rate for this year.
- As a consequence of the ongoing Iran war, we start to see inflationary pressures on raw materials and on intermediate products. Our companies try to compensate this with price increases.

Source: Company information

Comments on acquisitions

- ARENIT completed in January the acquisition of Brainware Solutions GmbH in Chemnitz, Germany, a technology company that develops and manufactures systems for testing the precision and quality of manufactured products.
- We expect to end the year within our target range of 2 – 4 acquisitions per year.
- Given the volatility and uncertainty of the global economy, when evaluating acquisition targets, we continue to be very mindful about their current trading and order intake dynamics.
- Generally speaking, ARENIT continues to see a strong pipeline of potential acquisition opportunities in the DACH region.

Source: Company information

Cashflow and leverage

in KEUR

Cashflow

	Jan-Jun 2026	Jan-Jun 2025	Apr-Jun 2026	Apr-Jun 2025
Cashflow operating activities before changes in working capital	6,783	3,472	3,792	2,040
Changes in working capital	1,467	497	780	2,721
Cashflow from operating activities	**8,250**	**3,969**	**4,571**	**4,761**

Leverage

	30/06/ 2026	31/12/ 2025
Long-term debt	41,427	34,142
Other non-current financial liabilities	-	–
Short-term debt	5,437	4,750
Cash and cash-equivalents	-54,596	-15,194
Interest bearing net debt	**-7,732**	**23,698**
LTM EBITDA	17,931	14,435
Interest bearing net debt/ LTM EBITDA	-0.4x	1.6x

Source: Company information

Appendix

Consolidated income statement and other comprehensive income statement

in KEUR	Six Months 2026	Six Months 2025	Δ	Second Quarter 2026	Second Quarter 2025	Δ	FY 2025
Net sales	45,557	29,559	54%	23,852	16,071	48%	69,915
Change in inventories of finished and unfinished goods	-1,441	-518	178%	-1,551	-248	526%	-1,390
Other income	667	310	115%	165	119	38%	1,135
Cost of materials	-20,256	-13,041	55%	-9,760	-7,108	37%	-29,908
Gross profit	**24,528**	**16,310**	**50%**	**12,706**	**8,835**	**44%**	**39,751**
Personnel expenses	-11,579	-8,405	38%	-6,299	-4,243	48%	-18,703
Other expenses	-5,519	-3,431	61%	-2,885	-2,364	22%	-7,978
Depreciation of tangible assets & amortisation of intangible assets	-2,306	-1,517	52%	-1,124	-843	33%	-3,906
Operating profit	**5,123**	**2,957**	**73%**	**2,399**	**1,385**	**73%**	**9,164**
Financial income	132	144	-9%	118	49	140%	238
Financial expenses	-1,202	-852	41%	-531	-400	33%	-2,146
Profit before income tax	**4,053**	**2,249**	**80%**	**1,986**	**1,034**	**92%**	**7,257**
Income tax	-2,646	-1,069	147%	-1,283	-405	217%	-2,947
Net profit	**1,407**	**1,180**	**19%**	**703**	**629**	**12%**	**4,310**
Items that will be reclassified to profit or loss in the future							
Changes from translation of foreign operations	-	-4		-4	-4		-3
Other comprehensive income/loss	**-**	**-4**		**-4**	**-4**		**-3**
Total comprehensive income for the period	**1,407**	**1,176**	**20%**	**700**	**625**	**12%**	**4,307**
Shares (#)	23,844,157	120,000		23,844,157	120,000		120,000
Earnings per share (EUR)							
- basic	0.06	9.83		0.03	5.24		35.92
- diluted	0.06	9.83		0.03	5.24		35.92
- EPS as per outstanding shares as of 30/06/26	0.06	0.05		0.03	0.03		0.18

Source: Company information

Consolidated balance sheet

in KEUR

Assets	30/06/2026	30/06/2025	31/12/2025
Non-current assets	**70,641**	**60,406**	**59,951**
Other intangible assets	8,000	6,367	5,801
Goodwill	49,092	40,393	40,393
Tangible assets	12,976	13,301	13,448
Other non-current financial assets	22	23	23
Deferred tax assets	551	322	285
Current assets	**85,158**	**40,219**	**40,854**
Inventories	21,629	19,155	18,550
Trade receivables	6,854	4,343	4,860
Other current receivables	2,080	2,201	2,250
Cash and cash equivalents	54,596	14,520	15,194
Assets held for sale	-	272	-
Total assets	**155,799**	**100,897**	**100,805**

Equity & liabilities	30/06/2026	30/06/2025	31/12/2025
Equity	**85,490**	**42,709**	**45,527**
Share capital	23,844	120	120
Reserves	60,285	41,454	41,143
Other reserves	-46	-46	-46
Net profit/loss for the year	1,407	1,180	4,310
Non-current liabilities	**49,813**	**44,438**	**41,125**
Long-term debt	41,427	37,453	34,142
Non-current lease liabilities	4,751	3,812	4,202
Other non-current fin. liabilities	642	878	674
Deferred tax liabilities	2,994	2,295	2,108
Current liabilities	**20,495**	**13,750**	**14,152**
Short-term debt	5,437	4,762	4,750
Trade payables	2,997	1,717	1,459
Provisions	1,526	370	505
Current lease liabilities	1,028	1,276	1,259
Other current financial liabilities	162	289	595
Prepayments	3,103	1,414	1,035
Other current liabilities	4,376	3,400	3,871
Income tax liabilities	1,865	523	680
Total equity & liabilities	**155,799**	**100,897**	**100,805**

Source: Company information

Consolidated cash flow statement

in KEUR	Six Months 2026	Six Months 2025	Δ	Second Quarter 2026	Second Quarter 2025	Δ	FY 2025
Operating activities							
Operating profit	5,123	2,957		2,399	1,385		9,164
Non-cash items	3,327	1,585		1,697	1,061		5,118
Other financial items	-	-		-	-		1
Income taxes paid	-1,668	-1,069		-305	-405		-3,170
Cash flow before changes in working capital	**6,783**	**3,472**		**3,792**	**2,040**		**11,113**
Changes in working capital							
Increase (-)/decrease in inventories	-1,033	-2,064		447	-371		-1,372
Increase (-)/decrease in trade receivables	-632	2,939		414	3,724		1,444
Increase/decrease in trade payables	3,132	-379		-81	-632		-1,645
Changes in working capital	**1,467**	**497**		**780**	**2,721**		**-1,573**
Cash flow from operating activities	**8,250**	**3,969**		**4,571**	**4,761**		**9,540**
Investing activities							
Interest received	132	144		118	49		238
Investments in intangible assets	-16	-44		20	10		-319
Investments in tangible assets	-382	-580		-65	-315		-1,162
Sale in assets	351	209		272	209		466
Acquisition of subsidiaries net of cash & cash equivalents	-13,418	-21,845		-	-21,845		-21,845
Cash flow from investing activities	**-13,333**	**-22,115**		**346**	**-21,892**		**-22,622**
Financing activities							
Interest paid	-1,202	-852		-531	-400		-2,145
Payments of leasing liabilities	-730	-815		-516	-647		-1,259
Increase/decrease in current credit facilities	-165	778		-523	1,326		68
Borrowings	10,500	18,960		-	18,960		18,960
Repayments of borrowings	-2,476	-2,857		-1,340	-2,038		-4,676
Capital Increase	41,656	-		-	-		-
Cost for capital increase	-3,099	-		-	-		-
Dividends paid	-	-		-	-		-160
Cash flow from financing activities	**44,485**	**15,214**		**-2,909**	**17,202**		**10,789**
Cash flow for the period	**39,402**	**-2,933**		**2,008**	**71**		**-2,293**
Cash and cash equivalents at beginning of period	15,194	17,453		52,592	14,449		17,453
Exchange rate differences in cash and cash equivalents	-	-		-4	-		34
Cash and cash equivalents at end of period	**54,596**	**14,520**		**54,596**	**14,520**		**15,194**

Source: Company information

Key performance indicators

	Six Months			Second Quarter		
in KEUR	**2026**	**2025**	**Δ**	**2026**	**2025**	**Δ**
Net sales	**45,557**	**29,559**	**54%**	**23,852**	**16,071**	**48%**
Net sales excl. acquisitions of previous twelve months	34,871	na	na	19,058	na	na
Organic growth	**18%**			**19%**	na	
Operating Profit	5,123	2,957	73%	**2,399**	**1,385**	**73%**
Reorganisation costs	477	768	-38%	368	423	-13%
IFRS-conversion costs	184	-	na	58	-	na
Other material cost & other cost	1,004	436	131%	557	394	42%
EBIT	**6,789**	**4,161**	**63%**	**3,382**	**2,202**	**54%**
Amortisation of intangible assets from acquisitions	906	437	107%	433	317	37%
EBITA	**7,695**	**4,598**	**67%**	**3,816**	**2,519**	**51%**
Depreciation of tangible assets & amortisation of intangible assets*	1,277	879	45%	567	428	51%
EBITDA	**8,972**	**5,476**	**64%**	**4,383**	**2,947**	**51%**
*of that coming from reorganisation	123	201	-39%	44	98	-55%

in KEUR if not stated otherwise	**30/06/ 2026**	**31/12/ 2025**
Long term debt	41,427	34,142
Other non-current financial liabilities	-	-
Short term debt	5,437	4,750
Cash and cash equivalents	-54,596	-15,194
Interest Bearing Net Debt	**-7,732**	**23,698**
LTM EBITDA	**17,931**	**14,435**
Interest Bearing Net Debt/ EBITDA	**-0.4x**	**1.6x**

(Note: Other non-current finanical liabilities comprised of a put option that is not interest bearing)

Source: Company information

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