www.hermle.de

The Interim Report

as at 30.06.2026

MASCHINENFABRIK BERTHOLD HERMLE AG

INTERIM FINANCIAL REPORT 2026

SELECTED KEY PERFORMANCE INDICATORS OF THE HERMLE GROUP IN € MILLION (IFRS)

€m	30.06.2025	30.06.2026	Change
Turnover	221.6	239.2	7.9%
Orders received	235.9	273.9	16.1%
Order backlog	113.1	125.3	10.8%
Investments (tangible assets/intangible assets)	9.2	16.2	76.1%
Depreciations (tangible assets/intangible assets)	7.7	8.2	6.5%
Operating result (EBIT)	15.3	25.6	67.3%
Employees (number)	1,607	1,636	1.8%

CONSOLIDATED INTERIM MANAGEMENT REPORT

BUSINESS MODEL AND ORGANISATIONAL STRUCTURE

Maschinenfabrik Berthold HERMLE AG is one of the world's leading manufacturers of high-quality milling machines and machining centres and offers its customers complete automation solutions from under one roof. Our 5-axis machining centres and high quality standards set benchmarks in the industry.

HERMLE's customer base includes domestic and foreign companies from various high-tech industries, such as mechanical and plant engineering, including for instance applications for packing technology, mining or the special vehicles segment, the aerospace industry, medical technology, the electronics and chip industry, the optical industry, energy technology, toolmaking and mould construction as well as the automotive sector, including their subcontractors.

The HERMLE product range has a modular structure that is continuously enhanced in line with the requirements of the various market segments. The basis is formed by two machine series: High-quality entry-level models of the Performance Line and extremely dynamic, precise and powerful machining centres of the High Performance Line. In addition, we have a growing portfolio of automation and digital components, allowing our machining centres to be expanded with a range of functional modules to suit specific requirements. This enables us to offer customers individual solutions for flexible automation and digitally networked production. In addition, we offer services for additive manufacturing.

The HERMLE Group consists of the parent company Maschinenfabrik Berthold HERMLE AG as well as several domestic and international subsidiaries and operating sites. The group of consolidated companies did not change during the reporting period. Detailed information on this and on the strategy and control system, which have also remained unchanged, can be found in the Management Report of Maschinenfabrik Berthold HERMLE AG, the Group Management Report and the Notes to the Consolidated Financial Statements for 2025. These are part of the 2025 Annual Report and can be downloaded on our website at www.hermle.de or requested from our company.

GENERAL CONDITIONS: GLOBAL ECONOMY DEFIES RISKS

Following solid growth in the first quarter, the global economy was slowed somewhat in the spring of 2026 by the escalating conflict in the Middle East. According to the Kiel Institute for the World Economy, although global growth slowed following the outbreak of the war in Iran, against a backdrop of higher energy prices and increased geopolitical risks, it remained on an upward trend in most countries. In particular, countries which have benefited greatly from the boom in artificial intelligence (AI) and were not directly affected by the hostilities proved to be surprisingly resilient.

According to the Federal Statistical Office, Germany's gross domestic product rose by 0.8 per cent in the first quarter of

2026 compared with the same period the previous year, and by 1.0 per cent in the second quarter – despite major global political uncertainties and structural changes, particularly in the automotive sector. Many key economic indicators, such as industrial orders, production, exports, planning permission figures and retail turnover, showed a positive trend.

The slight recovery was also evident in the German machine tool industry. According to the VDW (Association of German Machine Tool Manufacturers), our industry bottomed out in the first half of 2026, but continues to be weighed down by geopolitical upheavals stemming from the war in Iran, high energy prices and significant uncertainties. In the first six months, incoming orders for the machine tool industry as a whole rose by 14 % and by 22 % in the machining sector which is relevant to HERMLE. In this segment, new orders from the domestic market rose by 18 % and those from abroad by 24 %. According to the industry association, the main drivers of this expansion are, in particular, the aerospace sector, rising defence spending and increased demand for data centres and chips

OVERVIEW OF BUSINESS PERFORMANCE AND OVERALL STATEMENT ON ECONOMIC DEVELOPMENT

Business at Maschinenfabrik Berthold HERMLE AG showed encouraging momentum in the first six months of 2026, performing slightly better than had been anticipated at the start of the year. Across the Group, our incoming orders increased by around 16 % compared with the same period last year, and turnover rose by just under 8 %. Positive momentum came from, amongst others, the electronics industry and the aerospace and defence sectors. We also saw some recovery across all sectors. Operating profit rose at a faster rate than turnover during the reporting period. In addition to good capacity utilisation, this was influenced by one-off factors which boosted earnings.

Growth momentum is expected to slow in the second half of the year, as the 2025 figure was very strong due to a number of major individual projects. Nevertheless, we currently expect full-year 2026 consolidated turnover to tend towards the upper end of our forecast range, i.e. an increase of around 10 % and an operating profit roughly in line with the previous year's level.

HERMLE'S INCOMING ORDERS RISE BY 16 % TO 274 MILLION EUROS

The HERMLE Group's incoming orders rose by 16.1 % to 273.9 million euros in the first half of 2026 compared with the same period last year (previous year €m 235.9). Domestically, new orders rose by 11.3 per cent to 76.1 million euros (previous year 68.4 million euros), while new orders from abroad increased by 18.1 per cent to 197.8 million euros (previous year: €m 167.5). HERMLE not only continued to see very strong demand from growth sectors such as the semiconductor industry, aerospace and defence, but also observed a certain degree of stabilisation across a broad base. We also benefited from larger individual projects and from orders from start-up-style companies. As at 30 June 2026, the Group's order book stood at 125.3 million euros, compared with 113.1 million euros on the same date the previous year and 90.6 million euros at the end of 2025.

TURNOVER RISES BY JUST UNDER 8 % TO 239 MILLION EUROS

Driven by the sustained high level of incoming orders, the HERMLE Group's turnover rose by 7.9 per cent to 239.2 million euros in the first six months of 2026 (previous year €m 221.6). Domestic turnover rose by 11.1 % to 65.8 million euros, compared with the low figure of 59.2 million euros in the previous year. Overseas turnover rose by 6.8 per cent to 173.4 million euros (previous year 162.4 million euros), with business in the USA in particular once again recording above-average nominal growth, driven, amongst other factors, by passed-on customs duties. Overall, the Group's export ratio stands at 72.5 % (previous year 73.3%).

In the Domestic Companies segment, which comprises HERMLE AG, HPV HERMLE Vertriebs GmbH, HLS HERMLE Systemtechnik GmbH (which specialises in bespoke automation solutions) and the development company HERMLE Maschinenbau GmbH, with their domestic and international turnover, business volume increased by 3.7 per cent to 124.6 million euros (previous year €m 120.2). The International Sales segment, comprising HERMLE's subsidiaries in China, France, India, Italy, Mexico, the Netherlands, Romania, Switzerland, Thailand and the USA, as well as HERMLE AG's operating sites in Austria, the Czech Republic, Poland and Denmark, recorded a 13.0 % increase in turnover to 114.6 million euros (previous year €m 101.4).

PROFIT RISES TO ALMOST 26 MILLION EUROS, PARTLY DUE TO ONE-OFF EFFECTS

The dynamic growth in demand and the rapid processing of new orders led to significantly better capacity utilisation in the first half of 2026 than in the same period of the previous year. Other factors which had a positive impact included the completion of several particularly profitable individual projects, shifts in the product mix, favourable exchange rate movements, and a one-off effect resulting from the release of provisions for risks relating to customer orders in the start-up sector. These factors offset the growing pressures caused by rising staff costs and administrative burdens.

Overall, the HERMLE Group's operating profit (EBIT) rose to 25.6 million euros between the start of January and the end of June 2026 (previous year €m 15.3). Of this, we generated 18.4 million euros in our domestic subsidiaries (previous year 13.7 million euros) and 6.5 million euros (previous year 2.4 million euros) in overseas sales. The financial result fell from 1.4 million euros to 0.6 million euros. This was due to the fall in market interest rates and the reduction in cash and cash equivalents resulting from high distributions in the previous year and an increase in investment volume. Profit before tax rose from 16.7 million euros to 26.2 million euros, resulting in an improvement in the gross profit margin from 7.5 % to 11.0 %. The profit for the period rose from 11.8 million euros to 18.8 million euros. This results in earnings of 3.76 euros for the first half of 2026 (previous year € 2.36) per ordinary share and € 3.79 (previous year € 2.38) per preference share.

OPERATING CASH FLOW IMPROVED BY 37 % TO 27 MILLION EUROS

Operating cash flow before changes in working capital rose by 37.4 % to 27.2 million euros across the Group during the reporting period, driven by the increase in profit (previous year €m 19.8). Significantly more funds were released from working capital than in the previous year, mainly due to a reduction in trade receivables. Overall, cash flow from operating activities rose to 58.8 million euros in the first six months (previous year €m 22.8).

On balance, 15.1 million euros was spent on capital expenditure, which was primarily attributable to measures to expand capacity and modernise the sites. Inflows and outflows from the purchase and sale of fixed-term deposits with a maturity of more than three months largely balanced each other out. In the previous year, substantial repayments from fixed-term deposit transactions had resulted in a positive cash flow of 11.6 million euros.

Cash flow from financing activities amounted to -0.4 million euros, similar to the previous year (previous year €m -0.3). As usual, the dividend payment for the past financial year was not made until after the end of the reporting period. On 1 July 2026, the Annual General Meeting resolved to pay a dividend of 9.55 euros per preference share (previous year € 11.05) and to € 9.50 per ordinary share (previous year: € 11.00). In July, 47.5 million euros were paid out for this purpose (previous year €m 55.0).

In total, cash and cash equivalents across the Group increased by 43.4 million euros between the start of January and the end of June 2026 (previous year 32.2 million euros) to 124.7 million euros (previous year €m 139.6).

GOSHEIM: A KEY FOCUS FOR INVESTMENT

In the first six months of 2026, the HERMLE Group's capital expenditure on property, plant and equipment and intangible assets rose to 16.2 million euros, compared with 9.2 million euros in the same period of the previous year. The main focus was on the construction of the new Technology and Training Centre at the company's headquarters in Gosheim. The new facility will provide expanded capacity for customer events, ample space for showcasing our large machining centres and automation solutions, as well as a staff canteen. The construction work, which has been underway since the end of 2024, is progressing according to plan. The building envelope was completed in the first half of 2026; interior fit-out work is currently underway. We are therefore confident that we will be able to move into the new premises in the first quarter of 2027, meaning that our next in-house exhibition can take place at the new premises.

CAPACITY EXPANSION AND BUSINESS GROWTH ARE DRIVING THE GROUP'S BALANCE SHEET GROWTH

As at 30 June 2026, the HERMLE Group's balance sheet total had increased by 6.6 % compared with 31 December 2025, to 518.9 million euros (31.12.2025: €m 486.8). On the assets side, the construction work in Gosheim led to a rise primarily in property, plant and equipment, with the result that non-current assets as a whole increased by 4.7 % to 168.3 million euros (31.12.2025: 160.7 million euros).

As regards current assets, which rose by a total of 7.5 per cent to 350.6 million euros (31.12.2025: 326.1 million euros), there was an increase in inventories – which we have built up due to business expansion and as a precaution against risks – as well as in cash and cash equivalents in anticipation of the forthcoming dividend payment at the start of the second half of the year. Conversely, trade receivables – which had risen significantly towards the end of 2025 due to the delivery of large-scale individual projects – fell markedly as a result of scheduled payments received.

On the liabilities side, equity remained by far the largest item. They increased by 5.4 per cent to 371.8 million euros (31.12.2025: 352.9 million euros), bringing the equity ratio as at 30 June 2026 to 71.7 % (31.12.2025: 72.5%).

Current liabilities increased by 10.4 % to 142.7 million euros (31.12.2025: €m 129.3). The main factors contributing to this were invoices due for construction work at the Gosheim site, as well as increased advance payments on orders. Long-term liabilities fell only marginally, from 4.6 million euros to 4.4 million euros.

R & D: MACHINERY AND AUTOMATION PORTFOLIO EXPANDED

A key objective of our research and development (R&D) activities is to broaden and deepen our expertise in all-in-one machining and automation. This was also a key focus of our work in the first half of 2026. The result is two product innovations which we will be presenting to industry professionals in September 2026 at the major trade fair AMB in Stuttgart: the highly integrated C 22 MT all-in-one machining centre and the RS 1 GEN2 robot system.

The C 22 MT expands our machine portfolio with a mill-turn solution designed specifically for process integration, into which further manufacturing technologies can be incorporated alongside milling and turning. The new machining centre offers users higher quality and process reliability, as well as significant time and cost savings. Furthermore, reduced energy consumption helps to support sustainable manufacturing concepts.

The RS 1 robot system is a compact, state-of-the-art automation solution which is particularly well suited to applications involving high-variety production and increasing demands for flexibility, process reliability and unmanned running times. As a GEN2 variant, the RS 1 has been brought up to the very latest technological standards.

WORKFORCE SLIGHTLY LARGER THAN ON THE CORRESPONDING DATE LAST YEAR

As at 30 June 2026, the HERMLE Group employed a total of 1,636 staff members, which was 29 people, or 1.8 per cent, more than on the same date the previous year (30.6.2025: 1,607) and three people fewer than at the end of 2025 (31.12.2025: 1,639). The increase compared with the same date last year was primarily due to the recruitment of apprentices and students on dual-study programmes who had successfully completed their courses, as well as the subsequent filling of the vacancies this created. As a result, the number of young people training for a future-oriented career with us has risen from 111 to 127 when compared with the figures as at the end of June. We have also made a number of targeted new appointments, particularly in the areas of automation, development, IT, international services and – to cope with increasing regulation – in administration.

RISK REPORT

The main opportunities and risks for the future development of our company and the risk management system are described in detail in the Management Report of Maschinenfabrik Berthold HERMLE AG, the Group Management Report and in the Notes to the Consolidated Financial Statements for 2025. In the first half of 2026, supply chain risks increased against a backdrop of rising insolvencies, growing chip shortages and lingering trade disputes. Furthermore, the customs risk associated with trade with the USA – which had previously been reduced – increased slightly once again as a result of new legislation enacted by the US government. Furthermore, the risk profile has not changed significantly since it was described in the 2025 Management Report. As before, we have not identified any existential risks to the Group.

SUPPLEMENTARY REPORT

In view of the strong order book, HERMLE has suspended short-time working from July 2026 until further notice in order to be able to process the new orders quickly. Furthermore, between the end of the reporting period and the signing of this report, there were no events of particular significance which had a material impact on the HERMLE Group's earnings, financial position and assets.

OUTLOOK

The global economic environment remains characterised by considerable uncertainty this year. Geopolitical conflicts, trade disputes and rising protectionism are holding back economic growth. Nevertheless, according to the IMF (International Monetary Fund), the global economy is set to grow by 3.0 per cent over the course of 2026 as a whole. The negative effects of the Middle East conflict are likely to be partly offset by the positive effects of the global AI boom. The outlook varies considerably from region to region: While countries which invest heavily in AI technologies and are largely unaffected by the direct consequences of the war in Iran are able to experience noticeable growth, states located in the Gulf region or those dependent on energy imports are more likely to see their growth slowed.

According to the IMF's latest World Economic Outlook Update, published in July 2026, industrialised nations are set to grow by 1.7 % overall this year. Gross domestic product in the USA is forecast to rise by 2.3 per cent. The forecasts for the euro area and for Germany are more subdued, with growth rates of 0.9 % and 0.7 % respectively. Among the developing and emerging economies, which are forecast to grow by a combined 3.8 %, India stands out with growth of 6.4 %. Growth of 4.6 per cent is forecast for China.

According to estimates by the VDMA (German Engineering Federation), global turnover in the mechanical engineering sector is set to rise by around 2 % in 2026. India, China and the USA are expected to outperform the average. Stagnation is expected for the eurozone countries and for Germany.

In the domestic machine tool manufacturing sector, the VDW expects production to stabilise and incoming orders to see a moderate recovery of 7 %. The industry association cites automation,

digitalisation, service and sustainability, amongst other things, as key factors driving growth. Growth is being driven in particular by sectors such as aerospace, defence, medical technology and precision engineering.

Following a first half of the year which exceeded expectations slightly, Maschinenfabrik Berthold HERMLE AG anticipates a moderate slowdown in the strong upward trend during the second half of 2026. One reason for this is a base effect, as the second half of 2025 had already been very strong. On the other hand, the positive performance in the first six months of 2026 was driven by strong demand from new industries and start-up-style customers – in other words, from sectors which, while offering significant opportunities, also harbour risks. It cannot therefore be automatically assumed that this encouraging trend in orders will continue. Furthermore, we continue to face significant uncertainties arising from the fragile global political situation and are operating in an increasingly competitive environment. Furthermore, there is still a lack of momentum domestically for the reforms which have so far only been announced but are urgently needed. When analysing the results, it should also be borne in mind that the aforementioned one-off effects arising from highly profitable individual projects and the release of provisions for risks will no longer apply in the second half of the year. Furthermore, due to the uncertainties arising from the war in Iran and trade tensions, rising material costs and currency risks are still to be expected.

Nevertheless, we are confident that, for 2026 as a whole, we will reach the upper end of our forecast range, namely a rise in turnover of around 10 per cent and a consolidated profit roughly on a par with the previous year. The worst-case scenario outlined in our forecast at the start of the year now appears increasingly unlikely; however, given the still numerous potential headwinds – including in the area of procurement – it cannot be ruled out entirely.

In the medium term, we continue to see good prospects for the HERMLE Group, as demand for highly efficient, precise and dynamic machining centres and automation solutions is set to remain strong in the coming years. With our production systems, which are tailored to the specific requirements of our users, and our ongoing expansion into additional high-growth sectors and regions, we intend to continue to capitalise on these opportunities in the future.
As an innovative, service-oriented and reliable partner to our customers, we are in an excellent position to do so. In addition, our product innovations in the fields of all-in-one machining and automation create the potential for organic growth which is not dependent on economic cycles.

Gosheim, August 2026

Maschinenfabrik Berthold HERMLE AG

Management Board

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

CONSOLIDATED BALANCE SHEET

ASSETS

€m	30.06.2026	31 December 2025
Non-current assets	168.3	160.7
Other current assets	225.9	244.8
Cash and cash equivalents	124.7	81.3
Current assets	350.6	326.1
SUM OF ASSETS	518.9	486.8

LIABILITIES

€m	30.06.2026	31 December 2025
Equity of the shareholders of HERMLE AG	371.8	352.9
Interests of other shareholders	0.0	0.0
Equity	371.8	352.9
Non-current liabilities	4.4	4.6
Current liabilities	142.7	129.3
SUM OF LIABILITIES	518.9	486.8

CONSOLIDATED INCOME STATEMENT

€m	01-06 / 2026	01-06 / 2025
Sales revenues	239.2	221.6
Operating result	25.6	15.3
Financial result	0.5	1.4
Result before taxes	26.9	16.7
Taxes on income	7.3	4.9
Net profit	18.8	11.8
Profit shares of other shareholders	0.0	0.0
Profit share of the shareholders of HERMLE AG	18.8	11.8
Result per share in euros		
Per ordinary share	3.76	2.36
Per preference share, incl. dividend preference	3.79	2.38

CONSOLIDATED CASH FLOW STATEMENT

€m	01-06 / 2026	01-06 / 2025
Inflow of funds from ongoing business activity	58.8	22.8
Inflow of funds / previous year Outflow of funds from investment	-15.1	11.6
Outflow of funds / previous year Inflow of funds from financing activity	-0.4	-0.3
Exchange rate-related value changes*	0.6	-2.6
Change from offsetting without directly affecting the operating result*	-0.5	0.7
Change in funds	43.4	32.2
Financial funds as at 01.01.	81.3	107.4
Financial funds as at 30.06.	124.7	139.6

*see Consolidated equity statement

CONSOLIDATED SEGMENT REPORTING

€m	Domestic companies		Foreign sales companies		Consolidation effects		Consolidated financial statements IFRS	
	01-06 / 2026	01-06 / 2025	01-06 / 2026	01-06 / 2025	01-06 / 2026	01-06 / 2025	01-06 / 2026	01-06 / 2025
Turnover with third parties	124.6	120.2	114.6	101.4	0	0	239.2	221.6
Operating result	18.4	13.7	6.5	2.4	0.7	-0.8	25.6	15.3
Investments*	15.4	7.9	0.6	1.3	0	0	16.0	9.2
Employees (annual average)	1,403	1,387	231	219	0	0	1,634	1,606

*in tangible and intangible assets

GROUP EQUITY STATEMENT

For the period 01.01.2025 to 30.06.2025

€m	Subscribed capital	Capital reserve	Revenue reserves	Cumulated other equity	Equity of the shareholders of HERMLE AG	Interest of other shareholders	Consolidated equity
As at 31.12.2024	15.0	3.3	335.2	5.4	358.9	0.0	358.9
Net profit 2025			11.8		11.8		11.8
Currency changes				-2.6	-2.6		-2.6
Cash flow hedges and other financial instruments				0.7	0.7		0.7
As at 30.06.2025	15.0	3.3	347.0	3.5	368.8	0.0	368.8

For the period 01.01.2026 to 30.06.2026

€m	Subscribed capital	Capital reserve	Revenue reserves	Cumulated other equity	Equity of the shareholders of HERMLE AG	Interest of other shareholders	Consolidated equity
As at 31.12.2025	15.0	3.3	331.5	3.1	352.9	0.0	352.9
Net profit 2026			18.8		18.8		18.8
Currency changes			-0.1	0.7	0.6		0.6
Cash flow hedges and other financial instruments				-0.5	-0.5		-0.5
AS AT 30.06.2026	15.0	3.3	350.2	3.3	371.8	0.0	371.8

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

€m	01-06 / 2026	01-06 / 2025
Net profit according to income statement	18.8	11.8
Currency changes	0.6	-2.6
Changes from derivative financial instruments	-0.7	1.0
Income tax on other overall income: - Change of derivative financial instruments	0.2	-0.3
Other overall income after taxes	0.1	-1.9
Overall income	18.9	9.9
Shares of other shareholders in overall income	0.0	0.0
Shares of shareholders of HERMLE AG in overall income	18.9	9.9

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

(1) GENERAL PRINCIPLES

The consolidated interim financial statements of Maschinenfabrik Berthold HERMLE AG as at 30 June 2026 were prepared in the same way as the consolidated annual financial statements as at 31 December 2025 in accordance with the valid International Financial Reporting Standards (IFRS) and their interpretations; in particular, the provisions of IAS 34 on interim financial reporting were taken into account.

The interim financial statements were prepared and the reference figures for the previous year calculated based on the accounting policies and consolidation methods used for the preparation of the consolidated annual financial statements as at 31 December 2025, with the exception of the regulations that became mandatory for the first time on 1 January 2026. We refer in this context to the notes to the consolidated financial statements for 2025, which presented the accounting policies and consolidation methods applied as well as the exercising of possible voting rights within IFRS in detail.

All new IFRS reporting standards and amendments that became mandatory for the first time on 1 January 2026 were taken into account.

All other accounting policies and consolidation methods, with the exception of the new mandatory regulations as well as the voting rights, were retained unchanged with respect to the financial year 2025.

Since the interim report was prepared using million euro denominations rounded to one decimal place, the addition and indication of percentage figures may result in rounding differences since the line items are calculated based on amounts in euros.

(2) EFFECTS OF NEW OR AMENDED STANDARDS AND INTERPRETATIONS

All new IFRS reporting standards and interpretations have no significant effect on reporting.

(3) GROUP OF CONSOLIDATED COMPANIES

The group of consolidated companies did not change compared to 31 December 2025.

The composition of the group of consolidated companies, the type of consolidation as well as the shareholding percentages were listed in the annex to the consolidated annual financial statements 2025 under (3) Group of consolidated companies.

(4) SALES REVENUES

The sales revenues are classified as follows within the segments and in the Group according to sales areas as well as product and service areas:

	Domestic companies		Foreign sales companies		Group	
€m	01-06/2026	01-06/2025	01-06/2026	01-06/2025	01-06/2026	01-06/2025
Sales regions						
Federal Republic of Germany	65.8	59.2	0.0	0.0	65.8	59.2
Other countries	58.8	61.0	114.6	101.4	173.4	162.4
Total	124.6	120.2	114.6	101.4	239.2	221.6
Product and service areas						
Sale of machine tools Accessories and spare parts	116.1	112.4	106.8	93.8	222.9	206.2
Service and training services	8.5	7.8	7.8	7.6	16.3	15.4
Total	124.6	120.2	114.6	101.4	239.2	221.6
Revenue from contracts with customers	124.6	120.2	114.6	101.4	239.2	221.6
Turnover with third parties	124.6	120.2	114.6	101.4	239.2	221.6

(5) DETERMINATION OF INCOME TAXES

The income tax expense is determined based on the tax rate that would apply to the overall annual result. Insofar as they can be reliably estimated, separate tax rates for each tax jurisdiction are applied to individual categories of pre-tax earnings, e.g. in the financial result or for non-deductible expenses.

(6) RESULT PER SHARE

The result per share is determined from the Group result, adjusted by shares held by external entities and taking into account preference dividends. In this case, the profit shares accruing to the share types, taking account of preference dividends, are divided by the number of each share type in circulation.

€k	01-06 / 2026	01-06 / 2025
Half-year net profit:		
Acc. to income statement	18,840	11,807
Minority interests in the result	-0	-0
Result acc. to minority interests	18,840	11,807
Accrued preference dividends	-25	-25
Result acc. to minorities and preference dividends	18,815	11,782
Weighted average in pieces:		
Outstanding ordinary shares	4,000,000	4,000,000
Outstanding preference shares	1,000,000	1,000,000
Sum of all share types	5,000,000	5,000,000
Result per share in euros:		
Per ordinary share	3.76	2.36
Per preference share, incl. dividend preference	3.79	2.38

No treasury shares are held. The entire share capital is outstanding.

(7) CHANGE IN EQUITY

The statement of changes in equity shows the development of equity in the company during the first six months of 2026. In line with IFRS 10, the minority interests in fully consolidated companies in which HERMLE AG holds less than 100% of the shares are reported within the equity separately from the equity component accruing to shareholders of HERMLE AG. The increase in the company's equity was mainly due to the Group profit of the first half of 2026. In addition, there was a slight net increase due to the effects of foreign-currency translation of overseas subsidiaries, despite a decrease arising from changes in the value of financial instruments recognised directly in equity.

(8) CASH FLOW STATEMENT

The cash flow statement shows the cash flow in the HERMLE Group in accordance with IAS 7. Holdings of cash and cash equivalents consist of bank balances, cheques and cash in hand.

(9) SEGMENT REPORTING

Compared with the first half of the previous year, there was no change in the composition of the sub-sectors, no change in the segment boundaries or in the determination of segment results. Further explanations are included in the Management Report.

(10) RELATIONS WITH CLOSELY AFFILIATED COMPANIES AND PERSONS

In addition to the subsidiaries incorporated in the consolidated financial statement as well as the holdings not incorporated in the consolidated financial statement, consideration is generally given to members of the Management Board or Supervisory Board within the meaning of IAS 24 "Related Party Disclosures". The relations with this group of closely affiliated companies and persons are processed at conditions that are customary in the market.

The deliveries and services performed and rendered by the Group for other closely affiliated companies were €k 34 (previous year: €k 32), while the deliveries and services purchased by the Group from other closely affiliated companies were €k 0 (previous year €k 0). As at the balance sheet date, the Group's receivables due from other closely affiliated companies amounted to 10k euros (31.12.2025 4k euros), while the Group's liabilities due to other closely affiliated companies amounted to 0k euros (31.12.2025 0k euros).

(11) CONTINGENT LIABILITIES AND OTHER FINANCIAL OBLIGATIONS

There have been no significant changes in contingent liabilities and other financial obligations since 31 December 2025.

(12) EVENTS AFTER THE REPORTING DATE

The material events that occurred after the reporting date are presented in the "Supplementary report" and "Outlook" sections of the interim group management report. Furthermore, no material events occurred after the reporting date of the interim financial statements.

(13) FORWARD-LOOKING STATEMENTS AND ESTIMATES

These interim financial statements contain forward-looking statements as well as estimates based on the current assumptions and estimates of the company management of HERMLE AG about developments in the future. Such statements and estimates are subject to risks and uncertainties which are beyond HERMLE's control and cannot be accurately predicted. This is because they are subject to a wide range of factors, such as the future market environment or general economic conditions, the behaviour of other market participants, measures taken by government bodies, exchange rates, interest rates, etc. Should some or more of these uncertainties and imponderables occur or should the assumptions on which these statements are based prove to be incorrect, the actual results and developments may differ significantly from the statements and estimates explicitly or implicitly expressed in this interim management report and in these interim financial statements. HERMLE accepts no liability and offers no assurance for the developments or results described here. It is neither HERMLE's intention nor is HERMLE under any separate obligation to update or amend forward-looking statements to take account of events or developments that occur after the end of the reporting period.

(14) AUDIT REVIEW

The interim financial statements as at 30 June 2026 were not subject to audit review.

(15) ASSURANCE OF THE LEGAL REPRESENTATIVES

We assure to the best of our knowledge, pursuant to the applicable accounting principles for interim reporting, that the consolidated interim financial statements give a true and fair view of the Group's net assets, financial position, results of operations and cash flows, and that the interim group management report details the business development, including the business result, and the Group's position such that a true and fair view of the actual circumstances is presented, and the key opportunities and risks of the Group's likely development for the remainder of the financial year are described.

Gosheim, August 2026

Maschinenfabrik
Berthold HERMLE AG

Kai Bacher Günther Beck Benedikt Hermle

Maschinenfabrik
Berthold HERMLE AG
Industriestrasse 8-12
D-78559 Gosheim, Germany

Phone +49 (0)7426 95-0

info@hermle.de
www.hermle.de

HERMLE