QUALITY

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Half-Year Report 2026

Content

Key figures

in CHF millions, unless stated otherwise	Jan. - Jun. 2026	Jan. - Jun. 2025	Change
Order intake/sales			
Total order intake	295.2	284.1	3.9 %
Rollers	55.5	55.3	0.4 %
Drives	94.4	90.6	4.2 %
Conveyors & Sorters	100.5	76.4	31.5 %
Pallet Handling	19.5	25.4	-23.2 %
Total sales	**269.9**	**247.7**	**9.0%**
Profitability			
EBITDA	39.9	38.6	3.4 %
in % of sales	14.8	15.6	
EBIT	27.0	27.6	-2.2 %
in % of sales	10.0	11.1	
Result	**19.8**	**21.2**	**-6.6%**
in % of sales	7.3	8.6	

in CHF millions, unless stated otherwise	Jan. - Jun. 2026	Jan. - Jun. 2025	Change
Cash flow			
Operating cash flow	39.4	21.8	80.7 %
in % of sales	14.6	8.8	
Free cash flow	**-19.4**	**17.1**	**-213.5%**
in % of sales	-7.2	6.9	
Total investments	**10.9**	**7.2**	**51.4%**
Balance sheet	**30.06.2026**	31.12.2025	
Total assets	668.2	600.8	11.2 %
Goodwill	43.4	16.3	166.3 %
Net financial assets	172.1	205.8	-16.4 %
Equity	**501.1**	**492.5**	**1.7%**
Equity ratio (equity in % of total assets)	75.0	82.0	
Return on equity yield (in %)	8.0	9.1	-12.1 %
Other key figures	**Jan. - Jun. 2026**	Jan. - Jun. 2025	
RoNA (return on net assets in %)	10.3	14.9	-30.7 %
Average number of employees (FTE)	2,602	2,336	11.4 %
Sales per employee (in CHF thousands)	207	212	-2.2 %
Productivity (added value/total personnel expenses)	1.97	1.97	— %

Interroll uses alternative performance figures. These alternative performance figures can be found on the Interroll Investor Relations website. (https://investors.interroll.com/financial-information/financial-information/alternative-performance-measures).

Acquisitions-related effects on sales and operating result are reported in chapter 2, changes in scope of consolidation, on page 13.

Report by the Board of Directors and Group Management

Markus Asch
Chief Executive Officer

Dear shareholders, customers, employees, and business partners
Business development during the first half of 2026 reflected improving customer demand and increasing project activity across key markets, despite growing geopolitical tensions, especially in the Middle East. The Group delivered mid- to high-single-digit growth in both reported order intake and net sales, supported by continued growth in EMEA and a broad-based recovery in Asia-Pacific. North America, in particular, is not yet growing, with the results of the transition to the new sales organization to become visible in the second half of the year. However, the appreciation of the Swiss franc had a negative impact on reported growth.

The EMEA region continued to grow, supported by improving customer demand and increasing project activity across key markets. Since March, geopolitical tensions in the Middle East have delayed the execution of selected airport projects in the region. The resulting delay in project execution led to later product call-offs, temporarily slowing order-to-revenue conversion without affecting the underlying demand environment. At the same time, heightened geopolitical uncertainty caused some European end customers to postpone investment decisions on mainly larger projects, moderating project activity during the second quarter. Growth in Europe was further supported by the integration of Royal Apollo Group.

The Asia-Pacific region returned to growth, providing an initial confirmation of Interroll's investments over the past year to strengthen regional customer proximity and establish a dedicated Innovation Hub in China. These initiatives also contributed to regaining market share. The improving business momentum indicates that Interroll's strategic decisions and execution are already beginning to translate into operational progress. Reported growth was negatively impacted by the appreciation of the Swiss franc.

Underlying project activity across the Americas remained healthy throughout the first half. Interroll successfully implemented new sales organizations in selected markets. The new organization is expected to strengthen commercial momentum during the second half of 2026. Currency headwinds from the stronger Swiss franc negatively affected reported sales and order intake in the region.

> "The improving business momentum indicates that Interroll's strategic decisions and execution are already beginning to translate into operational progress"

Highlights
Interroll successfully integrated Sortteq into its global sortation portfolio, closing an important performance gap between 3,500 and 8,000 items per hour. The Modular ChainBelt Sorter (MC-S) extends the Group's modular platform by enabling the efficient handling of items ranging from small packages to bulky parcels, cartons, and polybags. Strong customer interest was reflected in the successful deployment of the first systems at a strategic customer in the Netherlands and continued order intake across major Key Accounts.

At LogiMAT (Germany) and MODEX 2026 (USA), Interroll presented the next step in its Global Platforms strategy, showcasing an integrated platform portfolio of conveyor and sortation. The introduction of MCP PLAY with the Modular ChainBelt Sorter (MC-S) demonstrated how Interroll continues to simplify system integration, increase operational flexibility, and support customers with scalable, high-performance material flow solutions.

Paul Zumbühl
Chairman of the Board of Directors

Executing the strategy
During the first half of 2026, Interroll continued to execute its strategy of strengthening customer proximity, advancing its Global Platforms strategy, driving system innovation, and laying the foundations for sustainable long-term growth. Investments in regional customer presence, customer-facing application expertise, and research and development, together with the continued development of integrated hardware, software, and service solutions, further enhanced the Group's ability to create customer value through faster innovation and solutions tailored to regional market requirements.

As material flow systems become increasingly complex, customers are placing greater emphasis on solutions that simplify planning, integration, and operation over the entire system lifecycle. Interroll's Global Platforms strategy is designed to address these evolving requirements by combining standardized products, modular platforms, controls, software, and services into scalable solutions that reduce complexity while increasing flexibility.

This strategic positioning was further strengthened by the acquisition of Royal Apollo Group on May 1, 2026. Through this bolt-on acquisition, Interroll expands its platform offering, strengthens its presence in the Fast-Moving Consumer Goods (FMCG) vertical, and further enhances its global Lifetime Service capabilities. As a result, Interroll further broadens its value proposition across the entire material flow lifecycle.

Strategic strengthening of the Platform and Lifecycle Service Business
The acquisition of Royal Apollo Group adds spiral conveyor technology to Interroll's portfolio, closing an important gap in its vertical conveying offering. It also expands the Group's presence in the packaging and food industries and creates additional opportunities across existing key accounts. Leveraging Interroll's and Apollo's global sales network, the combined offering will be made available to customers and system integrators worldwide, expanding the addressable market and creating additional cross-selling opportunities.

Royal Apollo Group's above-average service share further strengthens Interroll's Global Lifetime Service business and supports the Group's ambition to increase the contribution of recurring service revenues over time. At the same time, the acquisition creates additional potential through procurement synergies, operational excellence, and the gradual integration of Royal Apollo into Interroll's Global Platforms strategy.

Financial performance
Interroll delivered continued growth in the first half of 2026, including the Apollo acquisition (effective May 1, 2026), despite a volatile market environment. Order intake increased to CHF 295.2 million, representing growth of 3.9% compared with the prior-year period and 8.5% in local currencies, with an organic growth of 0.9%. Sales rose to CHF 269.9 million, up 9.0% year-on-year, 14.1% in local currencies, and 5.4% organically, reflecting solid demand and the consistent execution of our growth strategy.

EBITDA reached CHF 39.9 million, compared with CHF 38.6 million in the first half of 2025. The EBITDA margin stood at 14.8% (H1 2025: 15.6%). As planned, profitability was impacted by targeted investments in research and development, innovation, and the strengthening of our regional sales organizations. These investments are designed to support sustainable growth and further enhance our market position.

EBIT decreased slightly to CHF 27.0 million from CHF 27.6 million in the prior-year period. EBIT was affected by acquisition-related costs and amortization expenses resulting from purchase price allocation (PPA). The EBIT margin was 10.0%, compared with 11.1% in the first half of 2025.
Net profit amounted to CHF 19.8 million, compared with CHF 21.2 million in the previous year, reflecting higher tax expenses, partly offset by an improved financial result. The resulting net profit margin was 7.3% (H1 2025: 8.6%). Capital expenditure totaled CHF 10.9 million (H1 2025: CHF 7.2 million). Free cash flow amounted to CHF -19.4 million, primarily reflecting cash outflows related to acquisitions, compared with CHF 17.1 million in the prior-year period.

"Interroll remains committed to its strategy of delivering customer value through quality, speed, and simplicity. Its values continue to guide the company's culture and support the successful execution of its Global Platforms strategy."

Strengthening financial leadership
Stephan Schärer joined Interroll as new CFO on June 1, 2026. He brings more than 20 years of international leadership experience in global industrial companies, including senior finance roles at ABB and Sulzer, where he most recently served as Division CFO Flow. His experience will support Interroll in further strengthening financial performance management and translating future growth into sustainable margin development, strong cash generation, and improved returns on capital.

Sustainability
Sustainability remains an integral part of Interroll's long-term value creation. In 2025, we introduced a new Sustainability Framework focused on People, Planet, and Product, providing clear priorities and accountability across the Group. Despite a changing regulatory environment, we continued to strengthen data quality, transparency, and our decarbonization efforts, ensuring sustainability is firmly embedded in our strategy and operations.

Outlook
Business momentum continued to improve during the first half of 2026, providing a solid basis for the remainder of the year. Initial encouraging customer feedback confirms that Interroll's investments to strengthen its presence with regional customers and establish a dedicated research and development hub in China are beginning to deliver results. The transition to the new sales organization in the Americas is progressing as planned, while the integration of Royal Apollo Group further strengthens the Group's product offering and expands its Global Lifetime Service capabilities.

At the same time, the macroeconomic environment remains challenging, and geopolitical tensions continue to create uncertainty and could affect business performance. Nevertheless, the long-term trend toward automation, driven by productivity requirements, labor shortages, and the growing need for efficient material handling solutions, continues to drive demand for Interroll's solutions.

Interroll remains committed to its strategy of delivering customer value through quality, speed, and simplicity. Its values continue to guide the company's culture and support the successful execution of its Global Platforms strategy.

Sant'Antonino, July 2026

Paul Zumbühl
Chairman of the Board
of Directors

Markus Asch
Chief Executive Officer

Interim Financial Statements of the Interroll Group

Consolidated balance sheet

in thousands CHF	30.06.2026	in %	31.12.2025	in %
Assets				
Property, plant, and equipment	167,661		161,351	
Intangible assets	86,694		35,069	
Financial assets	1,310		1,323	
Deferred tax assets	8,784		8,550	
Total non-current assets	**264,449**	**39.6**	**206,293**	**34.3**
Inventories	84,436		66,974	
Current tax assets	4,308		2,886	
Trade and other accounts receivable	130,625		108,642	
Cash and cash equivalents	184,387		216,041	
Total current assets	**403,756**	**60.4**	**394,543**	**65.7**
Total assets	**668,205**	**100.0**	**600,836**	**100.0**

in thousands CHF	30.06.2026	in %	31.12.2025	in %
Equity and liabilities				
Share capital	854		854	
Share premium	4,728		12,708	
Reserve for own shares	-20,445		-43,177	
Translation reserve	-136,465		-136,996	
Retained earnings	652,476		659,137	
Total equity	**501,148**	**75.0**	**492,526**	**82.0**
Financial liabilities	10,008		8,208	
Deferred tax liabilities	10,024		2,993	
Pension liabilities	5,254		6,274	
Provisions	5,539		6,412	
Total non-current liabilities	**30,825**	**4.6**	**23,887**	**4.0**
Financial liabilities	2,239		2,039	
Current tax liabilities	10,892		8,549	
Advances received from customers	22,401		12,956	
Trade and other accounts payable	95,219		56,833	
Current provisions	5,481		4,046	
Total current liabilities	**136,232**	**20.4**	**84,423**	**14.0**
Total liabilities	**167,057**	**25.0**	**108,310**	**18.0**
Total liabilities and shareholder's equity	**668,205**	**100.0**	**600,836**	**100.0**

Consolidated income statement

in thousands CHF	Jan. - Jun. 2026	in %	Jan. - Jun. 2025	in %
Sales	**269,928**	**100.0**	**247,654**	**100.0**
Material expenses	-100,409	-37.2	-89,833	-36.3
Personnel expenses	-91,077	-33.7	-83,547	-33.7
Increase/(decrease) in work in progress, finished products, and own goods capitalized	9,599	3.6	7,137	2.9
Other operating expenses	-49,157	-18.2	-44,477	-18.0
Other operating income	1,045	0.4	1,701	0.7
Operating result before depreciation and amortization (EBITDA)	**39,929**	**14.8**	**38,635**	**15.6**
Depreciation	-9,558	-3.5	-9,621	-3.9
Amortization	-3,347	-1.2	-1,449	-0.6
Operating result (EBIT)	**27,024**	**10.0**	**27,565**	**11.1**
Finance expenses	-261	-0.1	-180	-0.1
Finance income	1,923	0.7	-63	–
Finance result, net	**1,662**	**0.6**	**-243**	**-0.1**
Result before income taxes	**28,686**	**10.6**	**27,322**	**11.0**
Income tax expense	-8,935	-3.3	-6,107	-2.5
Result	**19,751**	**7.3**	**21,215**	**8.6**
Result attributable to:				
– non-controlling interests	–	–	–	–
– owners of Interroll Holding AG	19,751	7.3	21,215	8.6
Values per share (in CHF)				
Non-diluted earnings (result) per share	23.50		25.46	
Diluted earnings (result) per share	23.50		25.46	

Consolidated statement of comprehensive income

in thousands CHF	Jan. - Jun. 2026	in %	Jan. - Jun. 2025	in %
Result	**19,751**		**21,215**	
Other comprehensive income				
Items that will not be reclassified to income statement				
Re-measurement of pension liabilities	451		646	
Income tax	-93		-134	
Total items that will not be reclassified to income statement	**358**		**512**	
Items that in the future may be reclassified subsequently to income statement				
Currency translation differences	531		-20,826	
Total items that in the future may be reclassified subsequently to income statement	**531**		**-20,826**	
Other income	**889**		**-20,314**	
Comprehensive income	**20,639**		**901**	
Result attributable to:				
– non-controlling interests	—	—	—	—
– owners of Interroll Holding AG	20,639	7.6	901	0.4

Consolidated statement of cash flows

in thousands CHF	Jan. - Jun. 2026	Jan. - Jun. 2025
Result	**19,750**	**21,216**
Depreciation, amortization, and impairment	12,905	11,070
Loss/(gain) on disposal of tangible and intangible assets	-53	-105
Financial result, net	-1,662	243
Income tax expense	8,935	6,107
Changes in inventories	-14,003	-9,337
Changes in trade and other accounts receivable	-13,393	-7,919
Changes in trade and other accounts payable	36,337	9,782
Changes in provisions, net	-294	-237
Income tax paid	-7,664	-10,099
Personnel expenses on share-based payments	-82	483
Other non-cash expenses/(income)	-1,402	568
Cash flow from operating activities	**39,374**	**21,772**
Acquisition of property, plant, and equipment	-9,774	-4,720
Acquisition of intangible assets	-583	-1,524
Acquisition of financial assets	-8	0
Proceeds from disposal of property, plant, and equipment	516	254
Repayment of financial assets	9	27
Acquisition of subsidiaries, net of cash acquired	-50,280	0
Interest received	1,370	1,319
Cash flow from investing activities	**-58,750**	**-4,644**
Dividends paid	-26,769	-26,712
Sale of treasury shares	14,833	10,827
Proceeds from financial liabilities	-1,001	-1,074
Interest paid	-253	-176
Cash flow from financing activities	**-12,645**	**-17,137**
Translation adjustments on cash and cash equivalents	367	-9,494
Change in cash and cash equivalents	**-31,654**	**-9,503**
Cash and cash equivalents at 1 January	216,041	204,105
Cash and cash equivalents at 30 June	**184,387**	**194,602**

Consolidated statement of changes in equity

in thousands CHF	Share capital	Share premium	Reserve for treasury shares	Translation reserve	Retained earnings	**Total equity**
01.01.2025	**854**	**14,146**	**-55,953**	**-115,787**	**628,947**	**472,207**
Result					**21,215**	**21,215**
Other comprehensive income, net of taxes				**-20,826**	**512**	**-20,314**
Total comprehensive income				**-20,826**	**21,727**	**901**
Dividend payment, net					-26,712	-26,712
Share-based payments		-18	501			483
Sale of treasury shares incl. tax effects		-1,422	12,250			10,828
30.06.2025	**854**	**12,706**	**-43,202**	**-136,613**	**623,962**	**457,706**
01.01.2026	**854**	**12,708**	**-43,177**	**-136,996**	**659,137**	**492,526**
Result					**19,751**	**19,751**
Other comprehensive income, net of taxes	**–**	**–**	**–**	**531**	**358**	**889**
Total comprehensive income	**–**	**–**	**–**	**531**	**20,108**	**20,639**
Dividend payment, net	–	–	–	–	-26,769	-26,769
Share-based payments	–	-188	895	–	–	707
Sale of treasury shares incl. tax effects	–	-7,792	21,836	–	–	14,044
30.06.2026	**854**	**4,728**	**-20,445**	**-136,465**	**652,477**	**501,148**

Notes to the Consolidated Financial Statements

1 Basis of the consolidated financial statements

Convention of preparation

The condensed, unaudited consolidated interim financial statements as of June 30, 2026 have been prepared in accordance with IAS 34 ("Interim Financial Reporting") and are based on the uniform financial statements of Interroll Holding AG and its subsidiaries ("the Group"). These interim statements reflect an update of previously published information. Therefore, they should always be read in conjunction with the Annual Report 2025. The interim statements were approved by the Board of Directors on July 23, 2026.

The accounting standards used for these interim financial statements are identical to those published and described in the Annual Report 2025.

Foreign currency translation

The following key exchange rates were used for the translation of financial statements denominated in foreign currencies:

	Income statement (average rates)			Balance sheet (half year-end rates)		
	Jan. - Jun. 2026	**Jan. - Jun. 2025**	Change in %	**30.06.2026**	**31.12.2025**	Change in %
1 EUR	0.916	0.941	-2.6	0.922	0.931	-1.0
1 USD	0.786	0.857	-8.2	0.810	0.793	2.1
1 CNY	0.115	0.118	-3	0.119	0.113	5.3

New or amended IAS/IFRS standards and interpretations

The IASB has issued new and revised standards and interpretations, which will not be applied until January 1, 2027 or later and were not applied early in these consolidated financial statements. The effects were generally considered immaterial.

Critical accounting estimates and judgments

The preparation of the consolidated interim financial statements requires management to make estimates, assumptions, and judgments for the determination of income, expenses, assets, and liabilities and for the disclosure of contingent liabilities. Such estimates, which are based on management's best knowledge and belief at the reporting date, may deviate from actual circumstances. In such a case, they will be modified as appropriate in the period in which the circumstances change.

Segment reporting

The Interroll Group consists of one single business unit. The complete product range is sold in all markets through the respective regional sales organization. The customer groups of OEMs, system integrators, and end users are provided with tailor-made product offerings and differentiated consulting levels. The Interroll manufacturing units focus on the production of specific product ranges. Assembly units receive semi-finished products from the manufacturing units and assemble a wide product range to serve their local markets. The Innovation Projects and Development Center (IPDC), which is centrally located, develops new application technologies and new products for all product groups. Centers of Excellence, which focus on specific product groups, concentrate on the development of their assigned product portfolio.

Group Management and Interroll management structures are organized by function (Overall Management, Sales, Operations, Technology, and Finance) and by region (Americas and Asia-Pacific). The Board of Directors bases its financial management of the Group on both the sales generated in the product groups and geographical markets as well as on the consolidated financial statements. Group Management additionally assesses the achievement of the financial and qualitative targets of all legal entities.

Financial instruments

The Interroll Group has only financial instruments classified as hierarchy 2 in line with IFRS 13. These financial instruments include only foreign currency forward contracts and cash flow hedges. The valuation in hierarchy 2 is based on factors that cannot be tracked to actively listed prices on public markets. Instead, they can be monitored directly (as a price) or indirectly (as a derivative of the price). The fair value of the financial instruments classified as hierarchy 2 is CHF -0.7 million at June 30, 2026 (December 31, 2025: CHF -0.3 million).

The Group also has a number of financial instruments that are not measured at fair value in the balance sheet. For the majority of these instruments, the fair values are not materially different than their current amounts.

2 Changes in the scope of consolidation

Changes in the financial year 2026

Acquisitions

• As of May 1, 2026, 100% of Royal Apollo Group was acquired. The acquisition of Royal Apollo further strengthens the Group's product and market expertise and expands its portfolio with a complementary innovative solution.

• As of June 30, 2026, 100% of our agent Interroll AS in Norway was acquired. The entity was acquired by the existing Interroll entity in Denmark.

Both transactions contributed CHF 9.0 million in sales and CHF -0.1 million in operating result in 2026. Operating result is impacted by amortization of acquired intangible assets. Had all acquisitions been effective as of January 1, 2026, the sales for the period from these acquisitions would have been CHF 24.7 million and the operating result would have been CHF 2.0 million.

Allocation of net assets acquired

The following overview shows a summary of the purchase price paid for the acquisition as well as the values of the identified assets and liabilities as of the acquisition date.

in thousands CHF	**2026**	**2025**
	Fair value	Fair value
Customer value	22,443	–
Other intangible assets	4,191	–
Property, plant, and equipment	5,868	–
Other receivables	2,134	–
Inventory	3,014	–
Trade receivables	7,278	–
Cash & cash equivalents	3,788	–
Total assets acquired	**48,717**	**–**
Long-term financial liabilities	2,250	–
Other long-term accounts payables	1,158	–
Deferred tax liabilities	7,369	–
Trade and other short-term accounts payables	4,233	–
Current tax liabilities	148	–
Provisions	2,746	–
Short-term financial liabilities	471	–
Total liabilities acquired	**18,375**	**–**
Total net identifiable assets acquired	**30,342**	**–**
Goodwill	**27,143**	**–**
Total consideration transferred	**57,485**	**–**

in thousands CHF	**2026**	**2025**
	Fair value	Fair value
Cash settlement of acquisition	57,485	–
Less acquired liquid funds	-3,788	–
Less purchase price retention	-3,480	–
Net cash used in acquisition	**50,217**	**–**

Changes in the first half of financial year 2025 (end of June)

In the first half of financial year 2025 no acquisition took place.

Further notes to acquisitions

In compliance with IFRS 3, fair value on acquisition remains provisional for a 12-month period following the date of acquisition, during which the Group can finalize the purchase price allocation. The related goodwill primarily reflects Royal Apollo's established market position, sustainable profitability, and expected market and cost synergies. As a further step to strengthen its regional presence, Interroll acquired Interroll AS in Norway, its exclusive distribution partner since 2000, thereby enhancing its direct presence in the Nordic region. Goodwill is not tax deductible. Acquired receivables: The gross contractual amount of trade receivables due is CHF 7.4 million, of which CHF 0.1 million is expected to be uncollectible. The remaining purchase price will be paid within the next 12 months and is contingent on the achievement of the stipulated goals in the acquisition agreement. The Group incurred transaction-related costs of CHF 1.0 million (2025: CHF 0.1 million) related to external legal fees and due diligence expenses. These expenses are reported within other operating expenses in the consolidated income statement.

3 Segment reporting

Sales by geographical markets
Sales by geographical market are presented as follows:

in thousands CHF	Jan. - Jun. 2026	in %	Jan. - Jun. 2025	in %
Germany	34.078	12.6	31.911	12.9
Other Europe, Middle East, Africa	131.937	48.9	120.982	48.8
Total Europe, Middle East, Africa	**166.015**	**61.5**	**152.894**	**61.7**
USA	55.839	20.7	53.122	21.5
Other Americas	16.725	6.2	17.530	7.1
Total Americas	**72.563**	**26.9**	**70.652**	**28.5**
China	7.914	2.9	10.873	4.4
Other Asia incl. Australia	23.430	8.7	13.235	5.3
Total Asia-Pacific	**31.344**	**11.6**	**24.108**	**9.7**
Total Group	**269.922**	**100.0**	**247.654**	**100.0**

Material sales with specific customers
Sales have been realized with more than 18,000 active customers. No single customer accounts for more than 5% of Group sales.

Sales by product group
Sales realized in the first half year by product group are presented as follows:

in thousands CHF	Jan. - Jun. 2026	in %	Jan. - Jun. 2025	in %
Rollers	55.490	20.5	55.279	22.3
Drives	94.430	35.0	90.593	36.6
Conveyors & Sorters	100.547	37.3	76.406	31.0
Pallet Handling	19.454	7.2	25.376	10.2
Total Group	**269.922**	**100.0**	**247.654**	**100.0**

4 Notes to the consolidated statement of financial position

Consolidated statement of financial position
Total assets increased by CHF 67.4 million compared to year-end 2025. Inventories increased by 17.5 million as a result of a rise in Work in Progress and Finished Goods. Accounts receivable also increased by CHF 22.0 million. Trade and other accounts payable increased by CHF 38.4 million to CHF 95.2 million. Net working capital decreased by CHF 8.8 million to CHF 85.2 million.

Investments
Total investments in property, plant, and equipment—including IFRS 16 assets—and intangible assets amounted to CHF 10.9 million (previous year: CHF 7.2 million). Capital expenditures in tangible assets were directed toward various production facilities, while investments in intangible assets primarily supported the continued development of the SAP ecosystem. Total non-current assets reached CHF 264.4 million by June 30, 2026.

In line with IAS 36, goodwill and other intangible assets are subject to an annual impairment test. These tests are normally performed in the second half of the year. Currently, there is no indication of impairment.

Net financial assets
Net financial assets at the end of the reporting period decreased by CHF 33.6 million compared to year-end 2025 and reached CHF 172.2 million by June 30, 2026.

Total credit lines available at the end of the reporting period amount to CHF 65.0 million (year-end 2024: CHF 65.0 million). Committed credit limits amounted to CHF 40.0 million, of which CHF 20.0 million was extended for a further three years in 2024 on the same terms and CHF 20.0 million was extended for one year on a rolling forward basis

Debt covenants have always been complied with during the reported interim period as well as during the previous-year period.

Equity
The equity position increased by CHF 8.6 million to CHF 501.1 million compared to the end of 2025. The equity ratio at the end of the interim period corresponds to 75.0% (year-end 2025: 82.0%). In June 2026, a dividend of CHF 32.00 per share was paid as agreed during the Annual General Meeting (previous year: CHF 32.00 per share).

5 Notes to the consolidated income statement

Sales
Sales in the reporting currency increased by 9.0% to CHF 269.9 million compared to the same period last year. In local currencies, we see a growth of 14.1%.

Earnings before interest and taxes (EBIT)
EBITDA increased by 3.3% to CHF 39.9 million (previous year: CHF 38.6 million). The EBITDA margin was at 14.8% (previous year: 15.6%). EBITDA was affected by acquisition-related costs.

The EBIT decreased by -2.2% and reached CHF 27.0 million (previous year: CHF 27.6 million) in the reporting period. The EBIT margin reached 10.0% (previous year: 11.1%). EBIT was affected by amortization expenses resulting from purchase price allocation (PPA).

Financing result
The net financial result amounts to CHF 1.7 million (previous year: CHF -0.2 million) and is related to FX-valuation effects. Due to its decentralized structure, the Interroll Group is generally not very highly exposed to currency fluctuations.

Income tax
Income tax expense is recognized based upon the best estimates of the weighted average annual income tax rate for the full financial year. The tax rate presented in the interim report generally contains tax recoveries and adjustment charges from previous years. It is also influenced by a differentiated assessment of future realizable losses carried forward. In the period under review, tax credits resulting from previous periods amounted to CHF 0.5 million (previous year: tax expenses of CHF 0.7 million).

Result
The result decreased by -6.6% to CHF 19.8 million (previous year: CHF 21.2 million). The result margin reached 7.3% (previous year: 8.6%).

6 Notes to the consolidated statement of cash flows

Cash flow from operating activities
Cash flow from operating activities amounts to CHF 39.4 million (previous year: CHF 21.3 million).

Cash flow from investing activities (excl. IFRS 16)
Total investments of CHF 10.4 million (previous year: CHF 6.2 million) were made in various production facilities, as in the previous year.

Cash flow from financing activities
In the first half of 2026, dividends totaling CHF 26.8 million were paid out (previous year: CHF 26.7 million) and CHF 50.3 million was spent on the acquisition of entities.

7 Notes to the consolidated statement of changes in equity

Share capital
The shareholders' capital of CHF 854,000 is unchanged compared to year-end 2025.

Assignment of shares
Shares assigned to members of the management in the amount of CHF 0.7 million (previous year: CHF 0.5 million) were expensed.

Further disclosures and information

Events after the balance sheet date, seasonality
The Group did not identify any events after the closing date of the interim statements that would have a material effect on the presentation of its financial position as at June 30, 2026. There are no other facts that require disclosure according to IAS 34.

The industry in which the Group operates does not have significant seasonal variations. However, changes in the economic environment could have an impact on short-term profitability.

Contingent liabilities
No significant contingent liabilities were incurred in the reporting period.

Financial Calendar 2027

Preliminary Financial Figures 2026 (unaudited)	January 28
Publication of Annual Report 2026 and Annual Media Conference	March 11
Publication of Sustainability Report 2026	May 21
Annual General Meeting	June 11
Publication of Half-Year Report 2027 and Audio Webcast	July 30

Contact and publishing details
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Note on the Half-Year Report
This half-year report is only available in English.

Note on rounding
Please note that slight differences may arise as a result of the use of rounded amounts and percentages.

Forward-looking statements
This half-year report contains certain forward-looking statements. Forward-looking statements include all statements that do not relate to historical facts and events and contain forward-looking expressions such as “believe,” “estimate,” “assume,” “expect,” “forecast,” “intend,” “could,” or “should” or expressions of a similar kind. Such forward-looking statements are subject to risks and uncertainties since they relate to future events and are based on the company’s current assumptions, which may not take place in the future or be fulfilled as expected. The company points out that such forward-looking statements provide no guarantee for the future and that the actual events, including the financial position and profitability of the Interroll Group and developments in the economic and regulatory fundamentals, may vary substantially (particularly on the downside) from those explicitly or implicitly assumed in these statements. Even if the actual assets for the Interroll Group, including its financial position and profitability and the economic and regulatory fundamentals, are in accordance with such forward-looking statements in this half-year report, no guarantee can be given that this will continue to be the case in the future.

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