FIRST HALF-YEAR FINANCIAL REPORT **2026**

POTENTIAL
IN MOTION

Selected Group Key Performance Indicators

	Q2 2025 in EUR million	Q2 2026 in EUR million	H1 2025 in EUR million	H1 2026 in EUR million
Revenues	253.7	268.2	484.7	526.3
thereof Aerostructures	87.0	95.9	174.3	184.4
thereof Engines & Nacelles	51.3	45.3	95.1	89.4
thereof Cabin Interiors	115.4	126.9	215.3	252.6
Earnings before interest, taxes, depreciation and amortization (EBITDA) [1]	23.5	25.3	36.6	44.8
Earnings before interest and taxes (EBIT)	14.1	15.7	18.4	25.3
thereof Aerostructures	1.3	3.6	2.8	7.8
thereof Engines & Nacelles	5.2	3.9	11.5	8.7
thereof Interiors	7.6	8.1	4.1	8.9
EBIT margin	5.6%	5.9%	3.8%	4.8%
Earnings after taxes	9.3	8.0	9.8	15.0
Earnings per share (in EUR)	0.20	0.17	0.21	0.33

		H1 2025 in EUR million	31.12.2025 in EUR million	H1 2026 in EUR million
Cash flow from operating activities		40.9	80.8	54.9
Cash flow from investing activities		–9.2	–21.6	–6.0

		H1 2025 in EUR million	31.12.2025 in EUR million	H1 2026 in EUR million
Net Working Capital		158.7	175.4	162.9
Net financial debt		218.7	215.8	182.7
Equity ratio		33.2%	36.5%	34.3%
Net Debt/EBITDA [1]		3.61	2.70	2.05
Balance sheet total		739.9	681.8	717.2
Headcount (at the balance sheet date) - FTE		3,843	3,907	4,078

	Q2 2025	Q2 2026	H1 2025	H1 2026
Trading volume	4,270,154	7,045,766	8,222,012	17,174,950
Average daily trading volume	68,873	113,641	65,776	137,400
High of period	7.5	18.7	7.9	18.7
Low of period	6.4	13.2	5.7	10.7
Closing price	7.1	18.06	7.1	18.06
Performance of period	–0.7%	30.9%	14.1%	55.7%
Market capitalization in EUR million	325.1	827.0	325.1	827.0

[1] EBITDA is calculated as the sum of EBIT plus depreciation, amortization, impairments, and the amortization of contract fulfillment costs.

FOREWORD

Dear shareholders,
Dear readers,

The first six months of the 2026 financial year have shown, once again, that the international aviation industry is navigating an exceptionally challenging environment. The economic landscape is shaped by geopolitical conflicts, volatile energy prices, trade uncertainties, and ongoing bottlenecks in global supply chains. At the same time, global demand for modern, fuel-efficient aviation continues to grow unabated. Aviation remains a key pillar of global mobility and, as such, one of the industries of the future.

This long-term trend has been impressively confirmed by statements from leading aircraft manufacturers Airbus and Boeing. Over the next 20 years, air travel volumes are set to double again, generating demand for over 43,000 new aircraft. Both companies are facing unprecedented order backlogs that will keep their production capacities fully utilized for nearly a decade. Airlines have placed firm orders for 18,216 new aircraft. This year's Farnborough International Airshow has shown once again that airlines worldwide are modernizing and expanding their fleets to meet the growing demand for sustainable and cost-effective mobility. In spite of temporary disruptions affecting supply chains, the sector's growth trajectory remains intact. The aviation industry is on the verge of a technological transformation. While future aircraft generations will be lighter, increasingly digitized, and significantly more efficient, the current generation is also undergoing continuous improvements. Innovative composite materials, automated manufacturing technologies, digital processes along the value chain, and significantly improved propulsion concepts are set to fundamentally transform the industry in the coming decades. For FACC, this transformation will not only bring new challenges, but above all, extraordinary opportunities. Our decades of expertise in lightweight construction, our high innovative strength, and our close collaboration with the world's leading aircraft and engine manufacturers position us as a key technology partner for the next generation of aviation.

Against this backdrop, FACC was able to consistently continue its positive performance in the first half of 2026. We thus generated revenues of EUR 526.3 million, representing an 8.6% increase compared to the same period last year. Our profitability developed even more positively: operating profit (EBIT) increased by 38% to EUR 25.3 million, raising the EBIT margin to 4.8%. At the same time, we were able to further reduce our net debt and sustainably strengthen our financial stability. This development confirms that the measures introduced last year as part of our group-wide CORE efficiency program are increasingly taking effect.

We are particularly pleased that this development is the fruit of consistent operational improvements within our company. In all three business divisions, we are continuously increasing our productivity, cutting costs, and staying true to our promise of quality and performance made to our customers, even in challenging environments. We are making targeted investments in digitalization, automation, and state-of-the-art manufacturing technologies to not only secure, but also further strengthen our international competitiveness in the long run.

Our customers confirm that we are on the right track. In the first half of the year, we were able to further consolidate our long-standing partnership with Embraer with new business jet programs and were honored as Supplier of the Year for the third time in a row. We are simultaneously driving forward the expansion of our international manufacturing facilities and consistently investing in our global market presence. These achievements are a testament to the high trust that our customers worldwide place in FACC's capabilities.

We invest in areas where we see opportunities for the future: in innovation, technology, and our locations. Our decision to invest approximately EUR 120 million in a new high-tech plant in Upper Austria demonstrates our clear commitment to actively addressing the challenges of the market. In conjunction with other international investments, we are laying the groundwork to ensure that we can keep pace with the expected growth in our industry in the years ahead. By 2030, we will invest approximately EUR 350 million throughout the Group in new technologies, additional production capacities and the innovations needed for the next generation of aviation.

Our 2025 Annual Report is titled "Potential in Motion". The results of our strategy and our daily work are plain to see and are reflected in a further improvement in the FACC Group's key financial indicators in the first half of 2026. To achieve our group-wide EBIT margin target of 8% in the 2027 financial year, we will continue to focus on our CORE activities.

FACC is thus pursuing a clearly defined growth trajectory. Our goal is not only to benefit from the growth of the aviation industry, but also to actively shape it. Innovation, sustainability, dependability as a partner, quality and safety, and operational excellence provide the basis for everything we do. Our technologies make a tangible contribution to making aircraft lighter, more efficient, and more resource-efficient, thereby further reducing CO_2 emissions in aviation over the long term.

I would like to express a special thanks to our more than 4,000 employees worldwide. Their daily commitment, expertise, and willingness to actively shape change in an increasingly dynamic environment provide the foundation for our current and future success.

We continue to learn and grow every day, helping us become more agile and resilient. Notwithstanding the numerous global challenges that are beyond our control, we look ahead to the second half of 2026 with confidence as the structural growth drivers of our industry remain strong. Together, we will capitalize on the opportunities presented by this development and continue to positively shape FACC's future through "Potential in Motion".

Your Robert Machtlinger

CEO, FACC AG

Highlights of the first half year of 2026

GROWTH IN LINE WITH FORECAST

With revenue up 8.6% to EUR 526.3 million compared to the same period last year, FACC continues its growth trajectory in the first half of 2026.

The efficiency enhancement program implemented throughout the company is proving effective: EBIT increased by 38% to EUR 25.3 million (H1 2025: EUR 18.4 million), pushing the EBIT margin up to 4.8% (H1 2025: 3.8%).

FACC DEVELOPS AND MANUFACTURES NEW CABIN COMPONENTS FOR EMBRAER BUSINESS JETS

FACC has been selected by Embraer to develop and manufacture new interior components for the new Praetor 600E and 500E business jet models.

During the cabin development phase, FACC was selected by Embraer as one of the key suppliers for the production of the structural components and interior panelling for the Praetor 600E – from the cargo holds and passenger cabin to the cockpit – as well as for the panelling of the Praetor 500E.

FACC BUILDS NEW PLANT AT ITS UPPER AUSTRIAN SITE

By 2030, FACC plans to invest around EUR 350 million in new technologies and the expansion of its global sites in order to ramp up existing projects and secure new client projects.

A key focus is on its Upper Austrian location: In St. Martin im Innkreis, a new high-tech plant for large-scale structural components (e.g. elevators and rudders) is being built on a site covering approximately 20,000 m². Around EUR 120 million is being invested in this project, which also includes a dedicated research facility for future manufacturing technologies for the next generation of aircraft. Construction is scheduled to begin at the end of 2026, with commissioning planned for mid-2028, and full capacity is expected to be reached by the end of 2029. By 2030, approximately 300 new employees will be required for this expansion.

SUPPLIER OF THE YEAR AWARD FROM EMBRAER

FACC was one of just ten companies worldwide to be honored with a Supplier of the Year Award by the Brazilian aircraft manufacturer Embraer. Received for the third year running, the award recognizes outstanding operational performances. FACC has been a strategic partner of the world's third-largest aircraft manufacturer for many years and has also been a member of Embraer's Supplier Advisory Council since 2024.

FACC WINS THE PEGASUS IN GOLD IN THE 'LEUCHTTÜRME' CATEGORY

FACC was awarded the Pegasus in Gold in the 'Leuchttürme' category at this year's Pegasus Business Awards. This prestigious award honors companies which provide a significant boost to Upper Austria as a business location through their innovative strength, economic vitality, and sustainable development.

FACC EXPANDS COMPOSITE MANUFACTURING IN INDIA IN COLLABORATION WITH PARTNER KINECO AEROSPACE

FACC is expanding its collaboration with Kineco Aerospace to include a second work package comprising composite components for FACC's customer Airbus. The components will be manufactured in India and will include several thousand parts per year. The start of series production is scheduled for the end of 2027. This step follows the completion of a qualification milestone with Airbus. The collaboration builds on the long-term agreement signed by FACC and Kineco at the Paris Air Show in 2025. It forms part of FACC's commitment to supporting the growth of the Indian aerospace ecosystem by building industrial capacities with long-term partners.

FACC CROATIA REACHES ANOTHER MILESTONE

As planned, capabilities at the FACC plant in Croatia were further expanded during the first half of the year. With the commissioning of a state-of-the-art composite press, FACC Plant 6 has also commenced the production of lightweight components. Production value streams are being further optimized, costs reduced and lead times significantly shortened.

Economic conditions

GENERAL ECONOMIC CONDITIONS

The first half of 2026 was characterized by a challenging geopolitical environment. The conflicts in the Middle East and Ukraine, uncertainty surrounding global trade, and increased volatility in financial and commodity markets affected market conditions worldwide. Capital markets were particularly concerned about the temporary disruption of shipping traffic through the Strait of Hormuz, especially with regard to energy supply, inflation, and interest rate developments.

The escalation of the conflict in the Middle East resulted in significant restrictions on oil shipments through the Strait of Hormuz. According to the International Energy Agency (IEA), oil and petroleum product flows, which had amounted to approximately 20 million barrels per day prior to the outbreak of the conflict, saw substantial temporary reductions. As a consequence, the price of Brent crude oil temporarily increased to around USD 126 per barrel before the situation eased towards the end of the reporting period and oil prices declined significantly.

The temporary increase in energy prices led to higher inflation and interest rate expectations and caused noticeable volatility in international financial markets. Yields on long-term government bonds rose significantly for a while, while the euro appreciated against the U.S. dollar during the first half of the year, reaching approximately EUR/USD 1.14 by mid-year. Overall, the market environment remained characterized by heightened uncertainty, although energy and financial markets stabilized again towards the end of the reporting period.

Inflation in the euro area stood at 2.8% in June, while U.S. inflation increased to 3.5%. Against this backdrop, the European Central Bank (ECB) raised all three of its key interest rates by 25 basis points on 11 June 2026, increasing the main refinancing rate from 2.15% to 2.40%. On 17 June 2026, the U.S. Federal Reserve left its target range for the federal funds rate unchanged at 3.50%-3.75%. Overall, the monetary policy environment remained subject to heightened uncertainty, as central banks continued to balance rising inflation risks against the economic slowdown caused by the energy price shock.

ECONOMIC CONDITIONS SPECIFIC TO THE AIRLINE INDUSTRY

Despite the challenging geopolitical and economic environment, the long-term outlook for the aviation industry remains positive. The International Air Transport Association (IATA) expects airline profitability to come under significant pressure in 2026 as a result of higher fuel costs and geopolitical uncertainties. At the same time, however, IATA forecasts a new record high in industry revenues. Global demand for modern, fuel-efficient aircraft remains strong and continues to be supported by the long-term need for fleet renewal and the ongoing growth of global air traffic.

The major aircraft manufacturers continue to maintain record order backlogs. Demand for narrow-body aircraft remains particularly strong due to their high efficiency and operational flexibility. At the same time, persistent bottlenecks in global supply chains and delays in the production of engines and other key components are resulting in extended delivery times and are limiting the pace of production ramp-ups across the industry.

As of 30 June 2026, Airbus had an order backlog of more than 9,200 aircraft. This continues to ensure a high level of production capacity utilization and represents more than ten years of production based on current output rates. By 30 June 2026, Airbus had delivered 351 aircraft to 77 customers. For the full year 2026, the company continues to target approximately 870 aircraft deliveries. During the first half of 2026, Airbus recorded 887 gross orders and, after cancellations, a net order intake of 822 aircraft.

As of 30 June 2026, Boeing had an order backlog of 6,814 commercial aircraft. By 30 June 2026, Boeing had delivered 314 aircraft. The 737 MAX family remains the company's largest program in terms of backlog volume. In June 2026, Boeing recorded 121 gross orders, resulting in a net order intake of 113 aircraft after cancellations. For the first half of 2026, total net order intake amounted to 408 aircraft.

Revenues and earnings development

	Q2 2025 in EUR million	**Q2 2026 in Mio. EUR**	Change	H1 2025 in EUR million	**H1 2026 in EUR million**	Change
Revenues	253.7	268.2	5.7%	484.7	526.3	8.6%
Earnings before interest and taxes (EBIT)	14.1	15.7	11.4%	18.4	25.3	38.0%
EBIT margin	5.5%	5.9%	5.4%	3.8%	4.8%	27.1%
Assets	739.9	717.2	–3.1%	739.9	717.2	–3.1%
Investments of the period	2.7	2.8	3.0%	9.4	6.0	–36.4%

Revenues in the first six months of 2026 amounted to EUR 526.3 million (H1 2025: EUR 484.7 million), which represents an increase of 8.6% year-on-year.

With a revenue share of approximately 52%, Airbus remains FACC's largest customer. Programs related to the A320 family account for around 39% of group revenue, meaning that nothing has changed with regard to FACC's largest platform. The business jet segment is the second-largest revenue driver, accounting for approximately 17% of revenue. The Airbus A350 projects are progressing particularly well: due to the increase in production rates, they currently account for 12% of revenue.

The cost of goods sold in relation to sales (gross profit on sales) amounted to 89% in the first half of 2026 (H1 2025: 89.8%).

Reported earnings before interest and taxes (EBIT) amounted to EUR 25.3 million in the first six months of 2026 (H1 2025: EUR 18.4 million). Compared to the previous year, earnings increased by 38%. The group-wide EBIT margin improved by 27.1% year-on-year, standing at 4.8% as of the first half of 2026.

The cost-cutting and efficiency-enhancement program (CORE) implemented within the company has already made a positive contribution to the results. CORE is still in the process of being rolled out.

As of 30 June 2026, inventories totaled EUR 204.0 million (31 December 2025: EUR 175.7 million). Due to the persistent instability of global supply chains, higher material stocks were built up in recent periods to safeguard production supplies. Partially delayed customer call-offs resulted in the company maintaining these stock levels longer than originally planned. As a result, inventory levels remain higher than usual. A gradual reduction in inventories is expected once supply chains stabilize and customer call-offs return to normal.

Trade receivables have risen since 31 December 2025, from EUR 68.8 million to EUR 84.2 million. Trade payables increased from EUR 89.9 million to EUR 99.3 million as of 31 December 2025.

Investments in the first six months of 2026 amounted to EUR 6 million (H1 2025: EUR 9.4 million).

The share capital of the company amounts to EUR 45.8 million and is fully paid up. It is divided into 45,790,000 no-par value shares with a nominal value of EUR 1.00 each.

SEGMENT REPORTING

Three business segments have been created to reflect the various applications for which the products have been designed. The individual segments are developing according to plan and in line with management expectations.

Aerostructures

With a 35% share of group revenue, projects in the Aerostructures segment represent FACC's second-largest business division. Revenue in the Aerostructures segment totaled EUR 184.4 million in the first six months of 2026 (H1 2025: EUR 174.3 million). Airbus programs account for the largest share of revenue in this segment. Revenues increased year-on-year due to higher production rates, particularly in the short and medium-haul aircraft segment which includes the Airbus A320 and A220, as well as in the long-haul segment including the Airbus A350.

Earnings before interest and taxes (EBIT) increased to EUR 7.8 million in the first six months of 2026 (H1 2025: EUR 2.8 million). The EBIT margin for the first half of 2026 thus stands at 4.2%, compared to 1.6% in the first half of 2025.

Engines & Nacelles

With a share of 17% of group revenue, projects related to engine components constitute the smallest segment at FACC. Revenue in the first six months of 2026 amounted to EUR 89.4 million (H1 2025: EUR 95.1 million). The decline in revenue is mainly attributable to reduced invoicing in the area of development services.

Earnings before interest and taxes (EBIT) in the Engines & Nacelles segment amounted to EUR 8.7 million in the first six months of 2026 (H1 2025: EUR 11.5 million). The EBIT margin for the first half of 2026 thus stands at 9.7%, compared to 12.1% in the first half of 2025.

Cabin Interiors

Accounting for 48% of group revenue, Cabin Interiors projects represent FACC's largest division. Revenue in this segment totaled EUR 252.6 million in the first six months of 2026 (H1 2025: EUR 215.3 million). In addition to projects for the Airbus A320 family, the business jet segment accounts for a particularly high revenue share in this segment. The development of the Chinese OEM COMAC is also proving very promising: with its two aircraft models (C909 and C919), COMAC is currently the third-largest customer in terms of revenue in the Cabin Interiors segment.

Earnings before interest and taxes (EBIT) in the Cabin Interiors segment amounted to EUR 8.9 million in the first six months of 2026 (H1 2025: EUR 4.1 million). The EBIT margin for the first half of 2026 thus stands at 3.5%, compared to 1.9% in the first half of 2025.

Outlook

FACC's overarching goal remains to sustainably increase its profitability. The company is particularly benefiting from high and steadily rising production rates across all programs. The priorities set for the 2026 financial year remain in place and are being consistently pursued as part of FACC's CORE efficiency program.

From today's perspective, revenue growth is expected in all business segments for the 2026 financial year. Notwithstanding supply chain bottlenecks affecting a number of OEMs in the first quarter of 2026, existing customer orders confirm management's growth forecasts. Despite the Iran crisis and its potential impact on the aviation industry in 2026, management is maintaining and refining its current outlook for the 2026 financial year and expects revenue growth in the range of 10% to 15% as well as a further improvement in operating profit (EBIT). The EBIT margin is expected in a range of 5.25% to 6.25% at the end of 2026. The forecast for the financial year as a whole is based on the assumption that the currently known global conditions remain unchanged.

Consolidated Profit and Loss Statement

	Q2 2025 EUR'000	**Q2 2026 EUR'000**	H1 2025 EUR'000	**H1 2026 EUR'000**
Revenues	253,712	268,168	484,666	526,348
COGS - Cost of goods sold	–225,685	–236,012	–435,132	–468,729
Gross profit	**28,026**	**32,155**	**49,535**	**57,619**
Research and technology expenses	–503	–833	–1,218	–1,632
Selling expenses	–2,519	–2,678	–4,631	–4,912
Administration expenses	–12,849	–14,711	–29,222	–29,933
Other operating income	2,064	3,748	4,246	7,378
Other operating expenses	–141	–1,992	–343	–3,175
Earnings before interest and taxes (EBIT)	**14,078**	**15,688**	**18,367**	**25,345**
Financing expenses	–5,757	–4,836	–9,969	–9,434
Other financial result	789	708	1,469	1,358
Financial result	**–4,967**	**–4,128**	**–8,500**	**–8,076**
Earnings before taxes (EBT)	**9,111**	**11,560**	**9,867**	**17,269**
Income taxes	181	–3,576	–34	–2,237
Earnings after taxes	**9,292**	**7,984**	**9,833**	**15,032**
Undiluted (=diluted) earnings per share (in EUR)	**0.20**	**0.17**	**0.21**	**0.33**
Issued shares (in shares)	**45,790,000**	**45,790,000**	**45,790,000**	**45,790,000**

Consolidated Statement of Comprehensive Income

	Q2 2025 EUR'000	**Q2 2026 EUR'000**	H1 2025 EUR'000	**H1 2026 EUR'000**
Earnings after taxes	**9,292**	**7,984**	**9,833**	**15,032**
Currency translation differences from consolidation	–477	59	–763	165
Cash flow hedges	15,333	–4,319	26,256	–18,615
Cost of Hedging	184	1,240	933	548
Tax effect	–3,569	708	–6,254	4,156
Items subsequently reclassified to profit and loss	**11,471**	**–2,311**	**20,173**	**–13,747**
Revaluation effects of termination benefits	59	13	119	25
Fair value measurement of securities (fair value through other comprehensive income)	10	17	4	12
Tax effect	–15	–8	–27	–8
Items not subsequently reclassified to profit and loss	**54**	**23**	**95**	**29**
Other comprehensive income after taxes	**11,524**	**–2,288**	**20,268**	**–13,718**
Total comprehensive income	**20,817**	**5,696**	**30,101**	**1,313**

Consolidated Statement of Financial Position

ASSETS

	31.12.2025 EUR'000	**30.06.2026 EUR'000**
Intangible assets	8,281	7,836
Property, plant and equipment	173,424	168,609
Receivables from customer-related engineering	26,418	26,275
Contract assets	5,856	5,966
Contract costs	38,348	32,172
Other financial assets	455	467
Other receivables	11,331	11,533
Deferred taxes	26,572	30,022
Non-current assets	**290,686**	**282,881**
Inventories	175,670	204,042
Customer-related engineering	22,120	23,072
Trade receiveables	68,849	84,201
Receivables from related companies	33,699	19,828
Current tax income receivables	293	535
Derivative financial instruments	10,036	0
Other receivables and deferred items	27,726	21,204
Cash and cash equivalents	52,749	81,419
Current assets	**391,142**	**434,301**
Balance sheet total	**681,828**	**717,182**

EQUITY AND LIABILITIES

	31.12.2025 EUR'000	**30.06.2026 EUR'000**
Share capital	45,790	45,790
Capital reserve	221,459	221,459
Currency translation reserve	–1,359	–1,194
Other reserves	–216	–14,099
Balance sheet loss	–16,678	–6,226
Equity	**248,996**	**245,730**
Promissory note loans	26,500	26,500
Lease liabilities	59,482	43,042
Other financial liabilities	41,265	35,858
Derivative financial instruments	0	3,610
Investment grants	4,383	4,684
Employee benefit obligations	10,818	11,191
Other liabilities	3,337	1,377
Deferred tax liabilities	105	109
Non-current liabilities	**145,891**	**126,371**
Promissory note loans	43,000	43,000
Lease liabilities	10,881	24,369
Other financial liabilities	87,415	91,343
Derivative financial instruments	1	15,273
Contract liabilities from customer-related engineering	12,111	14,574
Trade payables	89,947	99,281
Liabilities towards related companies	20,203	12,572
Investment grants	969	969
Income tax liabilities	1,481	2,390
Other provisions	3,725	295
Other liabilities and deferred items	17,207	41,014
Current liabilities	**286,940**	**345,081**
Balance sheet total	**681,828**	**717,182**

Consolidated Statement of Changes in Equity

	Attributable to shareholders of the parent company		
	Share capital EUR'000	Capital reserve EUR'000	Currency translation reserve EUR'000
As of 1 January 2025	**45,790**	**221,459**	**–564**
Earnings after taxes	0	0	0
Other comprehensive income after taxes	0	0	–763
Total comprehensive income	**0**	**0**	**–763**
As of 30 June 2025	**45,790**	**221,459**	**–1,327**
As of 1 January 2026	**45,790**	**221,459**	**–1,359**
Earnings after taxes	0	0	0
Other comprehensive income after taxes	0	0	165
Total comprehensive income	**0**	**0**	**165**
Dividend payment	0	0	0
As of 30 June 2026	**45,790**	**221,459**	**–1,194**

	Attributable to shareholders of the parent company					
				Other reserves		
	Securities - fair value through other comprehensive income EUR'000	Cost of Hedging Reserve EUR'000	Cash flow hedges EUR'000	Reserves IAS 19 EUR'000	Retained earnings EUR'000	Total equity EUR'000
	–26	–1,883	–7,306	–3,766	–37,862	215,842
	0	0	0	0	9,833	9,833
	3	718	20,217	93	0	20,268
	3	718	20,217	93	9,833	30,101
	–23	–1,164	12,911	–3,674	–28,029	245,943
	–24	–2,176	5,074	–3,090	–16,678	248,996
	0	0	0	0	15,032	15,032
	9	422	–14,334	19	0	–13,719
	9	422	–14,334	19	15,032	1,313
	0	0	0	0	–4,579	–4,579
	–15	–1,754	–9,260	–3,071	–6,225	245,730

Consolidated Statement of Cash Flows

	H1 2025 EUR'000	**H1 2026 EUR'000**
Earnings before taxes (EBT)	9,867	17,269
Plus financial result	8,500	8,076
Earnings before interest and taxes (EBIT)	**18,367**	**25,345**
Plus/minus		
Depreciation, amortisation and impairment	12,766	13,248
Amortisation contract costs	5,443	6,175
Additions contract costs	0	0
Income from the reversal of investment grants	–134	–149
Change in employee benefit obligations	558	397
Other non-cash expenses/income	–5,735	2,210
Gross cash flow	**31,265**	**47,227**
Change in working capital		
Change in inventory and customer-related engineering	8,785	–28,835
Change in trade receivables and other receivables, receivables from customer-related engineering and contract assets	–11,256	13,734
Change in trade payables and other liabilities	13,554	26,339
Change in current provisions	–1,819	–3,430
Cash flow from ongoing activities	**40,529**	**55,035**
Interest received	509	478
Income taxes paid	–131	–579
Cash flow from operating activities	**40,908**	**54,933**
Payments for the acquisition of non-current assets	–9,411	–5,987
Proceeds from the disposal of non-current assets	182	0
Cash flow from investing activities	**–9,229**	**–5,987**
Proceeds from interest-bearing liabilities	30,015	30,416
Repayments of interest-bearing liabilities	–18,187	–31,896
Outflows from leasing agreements	–5,294	–5,931
Dividend payment	0	–4,579
Interest paid	–11,149	–9,455
Cash flow from financing activities	**–4,614**	**–21,444**
Net changes in cash and cash equivalents	**27,064**	**27,502**
Cash and cash equivalents at the beginning of the period	59,014	52,749
Effects from foreign exchange rates	6,542	1,168
Cash and cash equivalents at the end of the period	**92,620**	**81,419**

Selected Notes

GENERAL INFORMATION

1. General information

The FACC Group (hereinafter referred to as FACC) with headquarters in 4910 Ried im Innkreis, Fischerstraße 9, Austria, is an enterprise involved in the development, production and maintenance of aircraft components. Its primary fields of activity include the production of structural components such as parts of engine cowlings, wing claddings or control surfaces and the production of interiors fittings in the modern commercial aircraft such as overhead stowage compartments, cabin linings and service units. The majority of the components are manufactured from composite materials. FACC also integrates metallic components made of titanium, high-alloyed steels and other metals into these composite components and delivers the ready-to-install components to the manufacturers' assembly lines.

FACC AG has been listed on the Vienna Stock Exchange in the prime market exchange segment (commercial trade) since 25 June 2014.

FACC AG is part of the consolidation scope of AVIC Cabin Systems Co., Limited (ACS) with headquarters in Hong Kong (Room 2202A, 22/F, Fairmont House, 8 Cotton Tree Drive, Admiralty, Hong Kong), company number 1394811.

2. Basics of preparation of the Interim Consolidated Financial Statements

The interim consolidated financial statement of 30 June 2026 was prepared in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standard Board (IASB) and the interpretations of the IFRS Interpretations Committee (IFRIC), as to be applied within the European Union (EU) and in accordance with IAS 34 (Interim Financial Reporting).

The condensed interim consolidated financial statement does not contain all the information and disclosures required for the preparation of a consolidated financial statement at the end of the financial year, and is therefore to be consulted in conjunction with the consolidated financial statement of 31 December 2025.

The going concern assumption of 31 December 2025 remains unchanged as of 30 June 2026.

The Consolidated Profit and Loss Statement has been prepared under the cost-of-sales method.

The consolidated statement of financial position is classified by maturity in accordance with IAS 1. Assets and liabilities are classified as current if they are expected to be realized or settled within twelve months of the balance sheet date.

The interim consolidated financial statement is presented in euros. Unless otherwise stated, all amounts have been rounded to the nearest thousand (EUR'000). Due to rounding, slight differences may occur.

The accounting and valuation principles of the previous year, which form the basis for the present consolidated financial statement, were applied unchanged and supplemented by new IFRS standards to be applied from this financial year onwards (see Note 53 – Effects of new and amended standards). A description of the accounting and valuation principles is given in Note 52 – Accounting and valuation policies.

The mandatory first-time application of IFRS 18 applies to financial years beginning on or after 1 January 2027. IFRS 18 was not taken into account in the first half-year financial report 2026, and there are still no plans for early adoption. Key information on IFRS 18 is included in the annual consolidated financial report 2025; the analysis of the expected effects of IFRS 18 continued in the first half year 2026.

So far, no specific principal business activity has been identified in accordance with IFRS 18. In the consolidated profit and loss statement, reclassifications are expected between Earnings before interest and taxes (EBIT; in the future operating profit) and the financial result (will be splitted into investment result and financing result). One of the key expected changes is the allocation of factoring costs to operating profit rather than financial result. IFRS 18 has no impact on the recognition or measurement of individual items in the consolidated statement of financial positions.

FACC has also assessed which performance indicators used for management purposes meet the criteria for a management-defined performance measure (MPM) in accordance with IFRS 18. EBITDA will also be calculated in the future in accordance with current regulations and will be qualified as an MPM under IFRS 18. The disclosures required under IFRS 18, together with a reconciliation statement, will be provided from the date of first-time adoption of the standard.

3. Consolidated companies

The consolidated financial statements of FACC AG include all companies controlled by FACC AG. According to IFRS 10, an investor has power over an investee if it has the ability to direct activities which significantly affect the investee's return, has exposure or rights to variable returns from its involvement with the investee and has the ability to use its power over the investee to affect the amount of its returns.

The group of consolidated companies of FACC as of 30 June 2026 remained unchanged compared to 31 December 2025. The group comprises nine companies, including FACC AG.

4. Currency conversion

The financial statements of foreign subsidiaries are converted into euros in accordance with the functional currency concept of IAS 21. The euro is the local currency of all subsidiaries since they conduct their business independently of each other from a financial, economic and organizational point of view.

5. Use of assumptions and estimates

The preparation of the interim consolidated financial statement requires management to make use of certain estimates and assumptions which impacted on amounts of the reported assets and liabilities as well as on the contingent liabilities, of other liabilities on the balance sheet date and the disclosure of earnings and expenses during the reporting period. The actual amounts may differ from the estimates given.

Estimates and assumptions used are explained in Note 6 - Use of assumptions and estimates, to the consolidated financial statement of FACC AG as of 31 December 2025.

Impact of macroeconomic developments

Current macroeconomic developments may have an impact on accounting. This can have an impact in particular on the assessment of triggering events in accordance with IAS 36, assumptions for impairment tests in accordance with IAS 36 and IFRS 15, the calculation of provisions and the assessment of deferred taxes.

As an aviation supplier, the FACC Group is heavily dependent on orders from aircraft manufacturers, who in turn are dependent on airlines. This industry is currently experiencing a strong ramp-up.

In general, it should be noted that the aviation industry is expecting further growth. Both Airbus and Boeing anticipate a steady upward trend in flight volumes. Airbus forecasts an average annual growth rate of 3.6 per cent in passenger-kilometres up to 2044, whilst fleets are expected to expand by approximately 4.4 per cent annually over the same period.

Further information on the economic environment of the FACC Group can also be found in the Group Management Report.

Climate risks and the effects of climate change

Climate-related effects and their opportunities and risks are continuously evaluated within the FACC Group and taken into account in these Interim Consolidated Financial Statement.

For the interim consolidated financial statement balance sheet date of 30 June 2026 there were no indications of the need for accounting adjustments due to changing climate-related risks.

6. Seasonality of business

The Group's business operations are subject to only normal seasonal fluctuations.

7. Business segments

Segment reporting follows the internal management and reporting of FACC AG (according to IFRS). The earnings before interest and taxes (EBIT) are the key performance indicator used to steer the business segments and are reported to the responsible corporate body (Management Board of FACC AG).

Due to different applications of the products, three operative segments were created:

- **Aerostructures:** development, production, distribution and repair of structural components
- **Engines & Nacelles:** development, production, distribution and repair of engine components
- **Cabin Interiors:** development, production, distribution and repair of interior furnishing

In addition to the three operative segments, the Group also comprises the central services Finance and Controlling, Human Resources, Legal, Quality Assurance, Research & Development, Communication & Marketing, Purchasing and IT (including Engineering Services). The central services support the operative segments in fulfilling their duties within the framework of a matrix organization. Their earnings and outlays are allocated to the three segments using a specific method.

30.06.2025	Aerostructures EUR'000	Engines & Nacelles EUR'000	Cabin Interiors EUR'000	Total EUR'000
Revenues	174,283	95,108	215,275	484,666
COGS - Cost of goods sold	–160,730	–78,383	–196,019	–435,132
Earnings before interest and taxes (EBIT)	2,783	11,477	4,107	18,367
Investments	3,888	3,165	2,358	9,411
Depreciation, amortisation and impairment	–5,574	–2,565	–4,627	–12,766
Assets on 30 June 2025	269,278	144,205	326,442	739,925
thereof non-current assets on 30 June 2025	119,910	40,376	100,074	260,360

30.06.2026	Aerostructures EUR'000	Engines & Nacelles EUR'000	Cabin Interiors EUR'000	Total EUR'000
Revenues	184,356	89,429	252,562	526,348
COGS - Cost of goods sold	–154,768	–76,679	–237,282	–468,729
Earnings before interest and taxes (EBIT)	7,760	8,691	8,894	25,345
Investments	3,177	2,322	487	5,987
Depreciation, amortisation and impairment	–5,905	–2,469	–4,875	–13,248
Assets on 30 June 2026	254,020	146,414	316,748	717,182
thereof non-current assets on 30 June 2026	110,425	43,030	87,403	240,858

NOTES TO THE CONSOLIDATED PROFIT AND LOSS STATEMENT

Please refer to the Group Management Report for significant changes to the Profit and Loss Statement.

NOTES TO THE CONSOLIDATED STATEMENT OF FINACIAL POSITION

FACC maintains a non-recourse assignment agreement with two financial institutions in connection with receivables from several customers. The sold receivables (factoring) are derecognized in accordance with IFRS 9. Trade receivables were sold to third parties in the amount of kEUR 159,684 (31 December 2025: kEUR 153,856) as of the balance sheet date.

In the case of one contract, the associated risks and rewards are neither transferred in their entirety nor retained. The continuing involvement resulting from the maximum late payment interest costs amounts to kEUR 1,674 (31 December 2025: kEUR 1,855). It was therefore not possible to derecognize the receivables sold or increase other current financial liabilities to this extent.

In the other contract, the economic power to dispose of the receivables is transferred to the buyer.

In general, the receivables sold relate to customers with a low probability of default, meaning that the loss from the default guarantee amounted to kEUR 2 (31 December 2025: kEUR 25). The average payment behavior essentially corresponds to the contractual agreements, resulting in a loss from the late payment guarantee of kEUR 1,203 (31 December 2025: kEUR 1,086).

Equity changed to kEUR 245,730 as a result of total comprehensive income (H1 2026: kEUR 1,313) and the dividend payment (H1 2026: kEUR 4,579).

Promissory note loans

On 31 July 2019, promissory note loans totaling kEUR 70,000 were issued. The individual tranches are subject to both fixed and variable interest rates and are due for repayment after five, seven and ten years. The financing agreements contain a clause stipulating an interest rate increase of 50 basis points in the event that the net debt/EBITDA ratio exceeds 3.75. This interest rate increase clause has been in force since the financial year 2020 and will no longer apply from the 2024 financial year. The ratio is tested annually. The creditor has no right of termination.

On 31 July 2024, promissory note totaling kEUR 24,000 were issued to partially refinance the expired promissory note loans (in the amount of kEUR 24,500) from 31 July 2019. The individual tranches are subject to both fixed and variable interest rates and are due for repayment after five, seven and ten years. The financing agreement contains an interest reduction clause of 25 basis points if the net financial debt/EBITDA ratio falls below 3.5. In addition, creditors have a right of termination if the equity ratio is not at least 20 percent. The key figures are tested annually. The financial covenants for this promissory note loan were complied with as at 31 December 2025. The Group expects that the covenants to be met annually will also be met in the next 12 months after the reporting date.

As of the balance sheet date 30 June 2026, the promissory note loan from 31 July 2019, was recorded at kEUR 45,500 (31 December 2025: kEUR 45,500), and the promissory note loan from 31 July 2024, was recorded at kEUR 24,000 (31. December 2025: kEUR 24,000).

In the 2026 financial year, bilateral loans totaling kEUR 58,000 were arranged with several banks to refinance the promissory note loans (amounting to kEUR 43,000) due to mature at the end of July 2026. Disbursement will take place at the end of July 2026. The tranches have variable interest rates and are due for repayment after 3 years. The financing agreements contain an interest rate reduction clause of 30 basis points should the net financial debt to EBITDA ratio fall below 3.0, and an interest rate increase clause of 50 basis points should the net financial debt to EBITDA ratio exceed 4.5.

Liabilities towards credit institutions

Syndicated loan

The syndicated loan of kEUR 225,000, originally concluded on 29 August 2018, has since been amended on several occasions and was most recently revised with effect from 23 October 2025, involving five participating banks. As of the balance sheet date 31 December 2025, there are four facilities with different purposes. Three of these facilities relate to OeKB programmes. An OeKB Foreign Investment facility, originally amounting to kEUR 36,000, and an OeKB Exportinvest facility, originally amounting to kEUR 33,526, were finalised in the amendment dated 17 February 2023. They are due to mature on 31 December 2027. The OeKB Kontrollbank Credit Line facility (KRR) amounting to kEUR 50,000 was extended by one year, with effect from 23 October 2025, until 17 February 2027. An OeKB Exportinvest facility, originally amounting to kEUR 25,000 TEUR and forming part of the syndicated loan originally concluded on 29 August 2018, was repaid on 30 June 2025. The revolving credit facility with a volume of kEUR 95,500 was extended by one year, with effect from 23 October 2025, until 17 February 2027. FACC AG and FACC Solutions Croatia d.o.o. continue to act as guarantors. With the exception of the OeKB Kontrollbank Credit Line facility (KRR) and the OeKB Foreign Investment facility which are secured by receivables, all facilities are unsecured.

The following financial covenants were defined for the syndicated loan:

	30.06.2026	31.12.2026
Net Financial Debt/ EBITDA	≤3.5	≤3.5
Equity ratio	≥25 %	≥25 %

The financial covenants for the syndicated loan of the respective year shall also apply as of 30 June of the respective year (e.g. the value of 3.50 applies on 30 June 2026 and on 31 December 2026), and will be tested every six months. The creditors have a right of termination in the event that the financial ratios are exceeded.

For all relevant reporting dates after 31 December 2025, a net financial debt/EBITDA ratio of 3.5 and an equity ratio of at least 25 percent are required.

The Group expects the covenants to be fulfilled every six months will also be complied with in the next 12 months following the reporting date.

As of the balance sheet date 30 June 2026, the revolving credit line was utilized at kEUR 25,000 (31 December 2025: kEUR 20,000), the OeKB Kontrollbank Credit Line facility (KRR) at kEUR 50,000 (31 December 2025: kEUR 50,000), the OeKB Foreign Investment facility at kEUR 16,400 (31 December 2025: kEUR 19,200), and the OeKB Exportinvest at kEUR 15,273 (31 December 2025: kEUR 17,881).

The syndicated loan expires in mid-February 2027 and December 2027 respectively. Based on the current business development, the FACC Group's plans and the regular discussions with banks, there are no indications that refinancing with existing financing partners will not be possible.

Loans Outside the Syndicated Loan

On 17 September 2024, a loan outside the syndicated loan, but considering the provisions contained therein, amounting to kEUR 15,000 was concluded and fully utilized. The tranche is variable and is due for repayment after three years. The financing agreement contains an interest reduction clause of 30 basis points if the net financial debt/EBITDA ratio falls below 3.0 and an interest increase clause if the net financial debt/EBITDA ratio exceeds 4.5.

As of the balance sheet date 30 June 2026, this bilateral loan was utilized at kEUR 15,000 (31 December 2025: kEUR 15,000).

Please refer to the Group Management Report for further significant changes to the Consolidated Statement of Financial Position.

NOTES TO THE CONSOLIDATED STATEMENT OF CASH FLOWS

Cash flow from operating activities improved significantly between H1 2025 (kEUR 40,908) and H1 2026 (kEUR 54,933). This is attributable to the improvement in profit and margins. In addition, positive effects on working capital relating to receivables and payables more than offset the increases in inventories.

Cash flow from investing activities decreased from H1 2025 (kEUR 9,229) to H1 2026 (kEUR 5,987).

Cash flow from financing activities increased from H1 2025 (kEUR –4,614) to H1 2026 (kEUR –21,444). This is attributable to higher repayments of interest-bearing liabilities and a dividend payment.

NOTES TO FINANCIAL INSTRUMENTS

8. Determination of fair value

The fair value of financial instruments is determined in three steps, which reflect the degree of certainty of measurement. FACC employs the following hierarchy levels to assign a valuation method to financial instruments measured at fair value:

Level 1: valuation based on market prices for a specific financial instrument

Level 2: valuation by means of market prices for similar instruments or valuation models based exclusively on valuation parameters observable on the market

Level 3: valuation based on models with significant valuation parameters that are not observable on the market

The following tables show the valuation techniques used in determining fair values as well as the most significant unobservable input factors used:

Type	Valuation method	Significant non-observable input factors	Connection between significant non-observable input factors and fair value measurement
Financial instruments measured at fair value			
Securities (quoted)	Current stock market price on the balance sheet date	Non-applicable	Non-applicable
Forward exchange transactions	The fair value is determined using quoted forward rates on the reporting date and net present value calculations based on yield curves with high credit ratings in corresponding currencies.	Non-applicable	Non-applicable
Trade receivables (within factoring)	Carrying amount as a best estimate of fair values	Non-applicable	Non-applicable
Financial instruments not measured at fair value			
Other interst-bearing liabilities	Discounting of cash flows	Risk premium for own credit risk	Non-applicable

No shifts occurred between the individual valuation levels in the financial year.

9. Classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities by class and measurement category in accordance with IFRS 9, including their positions in the fair value hierarchy.

Information on the fair value of financial assets and financial liabilities, which have not been measured at fair value is omitted if the carrying amount constitutes a reasonable approximation of the fair value.

		Fair value			
	Carrying amount 31.12.2025 EUR'000	Total 31.12.2025 EUR'000	Level 1 EUR'000	Level 2 EUR'000	Level 3 EUR'000
FINANCIAL ASSETS					
Valuation at amortised cost					
Receivables from customer-related engineering	26,418				
Other financial receivables	11,331				
Trade receiveables	68,849				
Receivables from related companies, current	33,699				
Other current financial assets	279				
Cash and cash equivalents	52,749				
	193,326				
Fair value through other comprehensive income					
Other financial assets - securities (quoted)	384	384	384		
	384				
Fair value through profit and loss					
Other financial assets - securities (unquoted)	71	60		60	
Derivative financial instruments	10,036	10,036		10,036	
	10,107				
FINANCIAL LIABILITIES					
Valuation at amortised cost					
Promissory note loans (current and non-current)	69,500	69,808		69,808	
Other financial liabilities (current and non-current)	128,681	129,987			129,987
Trade payables	89,947				
Liabilities towards related companies	20,203				
Other non-current financial liabilities	3,337				
Other current financial liabilities	10,159				
	321,826				
Fair value through profit and loss					
Derivative financial instruments	1	1		1	
	1				

	Carrying amount 30.06.2026 EUR'000	Fair value Total 30.06.2026 EUR'000	Level 1 EUR'000	Level 2 EUR'000	Level 3 EUR'000
FINANCIAL ASSETS					
Valuation at amortised cost					
Receivables from customer-related engineering	26,275				
Other financial receivables	11,533				
Trade receiveables	84,201				
Receivables from related companies, current	19,828				
Other current financial assets	368				
Cash and cash equivalents	81,419				
	223,623				
Fair value through other comprehensive income					
Other financial assets - securities (quoted)	396	396	396		
	396				
Fair value through profit and loss					
Other financial assets - securities (unquoted)	71	122		122	
	71				
FINANCIAL LIABILITIES					
Valuation at amortised cost					
Promissory note loans (current and non-current)	69,500	69,825		69,825	
Other financial liabilities (current and non-current)	127,201	127,936			127,936
Trade payables	99,281				
Liabilities towards related companies	12,572				
Other non-current financial liabilities	1,377				
Other current financial liabilities	17,437				
	327,368				

For receivables from customer-related engineering, receivables from related companies, non-current, trade receivables, receivables from related companies, current, other current financial assets, cash and cash equivalents, lease liabilities, employee benefit obligations, contract liabilities from customer-related engineering, trade payables, liabilities towards related companies and other current financial liabilities, the carrying amount is only an approximation of fair value.

10. Derivative financial instruments and hedge accounting

The hedging strategies employed by the Group's Treasury department are designed to control and minimize the impact of exchange rate fluctuations. The Management Board approves the strategies and reports regularly to the Supervisory Board.

The risk management conducted by the Group's Treasury department pursues the objective of hedging at least 80 percent of expected net cash flows in USD (from revenues and purchases of raw materials) for the next twelve months (on a rolling monthly basis). If market levels are favorable, hedging periods can be extended to up to 36 months. The Group generally does not use derivative financial instruments for speculative purposes.

Forward exchange transactions qualifying as hedges are recorded as cash flow hedges according to IFRS 9.

Under hedge accounting, future cash receipts in the amount of the Net-Exposure in USD from particular orders already contracted or future transactions, which are expected to occur with a high probability, are designated as hedged items together with the related forward exchange transactions, which are designated as hedging instruments.

The economic relationship between the hedged item and the hedging instrument is determined by comparing the various risk factors with an impact on their respective values. If the critical terms of the hedged item and the hedging instrument are completely or nearly identical, the underlying economic relationship can be demonstrated using the critical terms match method. In all other cases, depending on the extent to which the critical terms differ, either sensitivity analyses or variations of the dollar-offset methods are used to demonstrate the effectiveness of the hedging relationship.

Deviations between the critical terms of the hedged item and the hedging instrument can give rise to inefficiencies. With foreign currency hedging, a mismatch between the time of receipt of the cash flows from the hedged item and the settlement of the forward exchange transactions designated as hedging instruments is an example of such inefficiency. Beyond that, no other sources of inefficiency exist.

To hedge the currency risk, the spot element of the forward exchange transactions concluded for hedging purposes is designated, while the forward elements are excluded from designation as hedging instruments and recognized separately as cost of hedging and reported in a separate reserve in equity. As the underlying values of the hedged item and the hedging instrument always match, the hedge ratio is always 1:1, i.e. the designated quantity or the designated volume of the hedging instrument corresponds to the designated quantity or the designated volume of the hedged item.

Furthermore, forward exchange contracts in US dollars (volume: kUSD 30,000; 30 June 2025: kUSD 15,000) are concluded during the year for the purpose of hedging the exchange rate of receivables from customer-related engineering.

FINANCIAL RISK

11. Principles of financial risk management and hedging guidelines

In the course of the FACC Group's international business activities, various financial risks and opportunities arise that may affect the Group's earnings, financial and asset position. The main potential risks include market price, credit and liquidity risks. The aim of financial risk management is to identify potential adverse effects from these factors at an early stage and to counter them with suitable measures. At the same time, financial opportunities that arise are exploited in a targeted manner to ensure the long-term stability and competitiveness of the company.

The principles and responsibilities for the management and control of financial risks are defined by the entire Management Board and continuously monitored by the Supervisory Board as well as by internal control mechanisms. The FACC Group has defined internal guidelines for this purpose, which regulate the risk management processes and the use of financial instruments. The separation of functions between trading and settlement is a key component of the control mechanisms. Financial transactions are carried out exclusively to hedge existing risks and are strictly based on the actual requirements of the operating business. Speculative transactions are generally excluded.

The Group's Treasury department identifies, assesses and manages financial risks in close coordination with the operating units. The measures taken are regularly adapted to changing market conditions to ensure their effectiveness. Financial instruments and hedge accounting are used specifically to hedge financial risks in accordance with the applicable accounting standards. Hedging transactions are concluded on the basis of defined internal guidelines and regularly reviewed with regard to their effectiveness and efficiency.

Forward exchange transactions in particular are used to limit currency risks from foreign currency transactions. The scope of hedging transactions is continuously adjusted to actual requirements in order to ensure effective economic hedging. All financial transactions are carried out exclusively with counterparties that meet internal standards. Collaboration with these partners is based on standardized guidelines and is subject to ongoing monitoring.

Counterparty risk is also included to hedge financial risks, as payment defaults on the part of business partners could impair the company's financial stability. To minimize this risk, transactions are only carried out with audited and approved counterparties within defined limits.

12. Market price risk

Currency risk

The majority of sales revenues of the FACC Group companies are generated in US dollars (USD), while a significant portion of expenses are incurred in euros (EUR). This discrepancy between cash flows in different currencies creates a foreign currency risk that can have a direct impact on the FACC Group's operating business as well as its net assets, financial position and results of operations. Natural hedging, which results from the partial offsetting of income and expenses in USD and EUR, reduces this risk but does not completely eliminate it.

The FACC Group uses derivative financial instruments such as forward exchange contracts to limit exchange rate risks, particularly in relation to the USD/EUR exchange rate. These instruments are used to hedge future cash flows in foreign currencies and are intended to reduce the potential negative effects of exchange rate fluctuations on earnings before interest and taxes (EBIT) and the Group's financial position.

Interest rate risk

The interest rate risk results from the average term of the financing and the respective interest rate structure. In the case of fixed interest financing, the risk lies in falling interest rates, while in the case of variable-interest financing, the risk arises from rising interest rates.

13. Liquidity risk

A key objective of FACC's risk management is to maintain constant financial solvency to meet current and future obligations. The key control parameters for this purpose are the maximization of free cash flow through cost reductions, active working capital management and the reduction of capital expenditure.

Liquidity risks arise in particular when proceeds from revenues fall short of expectations due to a decline in demand, and when measures to reduce working capital and payment-relevant fixed costs are implemented insufficiently or with a delay.

In order to secure short- and medium-term liquidity, a reserve in the form of bank deposits and unused credit lines with banks is maintained. If necessary, excess cash and cash equivalents are invested in non-speculative, highly liquid financial instruments, mainly money market certificates, daily allowances, securities and other money market instruments, which generally mature in less than three months.

As of the balance sheet date 30 June 2026, FACC had unused credit lines amounting to kEUR 70,500 (31 December 2025: kEUR 75,500) at its disposal.

14. Credit risk

As part of its business activities in the aviation industry, the Group mainly serves OEMs operating on the market. Notwithstanding diversification, FACC AG is exposed to a certain concentration risk in the credit market due to the limited number of aircraft manufacturers. In the actual financial year 2026, the largest customer accounted for a receivable volume of kEUR 139,826 as at 30 June 2026.

Due to the low probability of default and the option to sell selected receivables using factoring programs, this risk is significantly reduced.

There is also a general risk of default on the part of contractual partners. In order to limit this risk, the Group applies strict guidelines for credit checks: the financial situation of new customers is checked as early as the customer acquisition stage, and existing customers are also regularly assessed with regard to their creditworthiness. Above a defined threshold, customer receivables are additionally insured against default. Credit risks also arise from cash and cash equivalents, derivative financial instruments and deposits with banks and other financial institutions. Such transactions are only conducted with banks and financial institutions with a high credit rating.

In all cases, the maximum credit risk corresponds to the carrying amount of the financial assets reported in the balance sheet.

OTHER INFORMATION

15. Transactions with related companies and persons

FACC AG is the parent company of FACC Operations GmbH (100 percent shareholding). AVIC Cabin System Co, Limited holds 55.45 percent of the shares in FACC AG. The Aviation Industry Corporation of China, Ltd (AVIC) holds 100 percent of the shares in AVIC Cabin Systems Co. Limited.

The Aviation Industry Corporation of China, Ltd. (AVIC) belongs to the SASAC (State-owned Assets Supervision and Administration Commission of the State Council), which is a state supervisory authority and a public body within the meaning of IAS 24.9.

The Commercial Aircraft Corporation of China, Ltd (COMAC) also belongs to SASAC. Companies from the FACC AG Group have a business relationship with Shanghai Aircraft Manufacturing Co. Ltd, which is incorporated under COMAC. This business relationship is disclosed by FACC voluntarily and for reasons of transparency under receivables from related parties, although IAS 24.25 lit. a would provide for an exemption in this respect. The receivables amount to kEUR 14,953 (31 December 2025: kEUR 27,502).

As in the previous year, transactions with related parties outside the scope of consolidation of FACC AG were concluded at arm's length in the period from 1 January 2026 to 30 June 2026 and are, without exception, attributable to the ordinary business activities of the companies involved.

Transactions between the consolidated companies included in the consolidated financial statements were eliminated in the course of Group reporting and are therefore not explained in these notes.

	Receivables 31.12.2025 EUR'000	Liabilities 31.12.2025 EUR'000	Revenues and other income H1 2025 EUR'000	Expenses H1 2025 EUR'000
Parent company	0	0	0	0
Other related companies	27,502	0	27,156	18,996
Companies over which the parent company exercises control	6,197	20,203	5,866	4,903
	33,699	**20,203**	**33,021**	**23,899**

	Receivables 30.06.2026 EUR'000	**Liabilities 30.06.2026 EUR'000**	**Revenues and other income H1 2026 EUR'000**	**Expenses H1 2026 EUR'000**
Parent company	0	0	0	0
Other related companies	14,953	527	32,606	19,244
Companies over which the parent company exercises control	4,875	12,045	4,761	3,808
	19,828	**12,572**	**37,367**	**23,053**

Transactions with related parties are subject to the general provisions for allowances. Guarantees were neither granted nor received.

16. Earnings per share

The number of shares issued as of the interim balance sheet date was 45,790,000, like in previous year. Since no dilutive potential ordinary shares were outstanding or treasury shares were held in the past financial year, the diluted earnings per share correspond to the undiluted earnings per share.

Earnings per share of EUR 0.33 (H1 2026: EUR 0.21) were calculated by dividing the result by the weighted number of shares attributable to the shareholders of the parent company.

17. Events after the interim balance sheet date

No events requiring disclosure took place after the interim balance sheet date, 30 June 2026.

18. Waiver of audit review

The present interim consolidated financial statement has neither been audited nor reviewed.

NOTE

The condensed interim consolidated financial statement as of 30 June 2026 has been prepared in accordance with the rules and regulations of "Prime market - Section Interim Reports" of the Vienna Stock Exchange.

The reporting currency is Euro (EUR). All figures presented in the condensed interim consolidated financial statement are quoted in thousands of euros (EUR'000), unless otherwise stated.

Rounding errors may occur when adding rounded amounts and percentages due to the use of automated invoicing aids.

DECLARATION OF THE LAWFUL REPRESENTATIVES PURSUANT TO SECTION 125 PARAGRAPH 1 OF THE AUSTRIAN STOCK EXCHANGE ACT

We hereby confirm to the best of our knowledge that the condensed interim consolidated financial statement as of 30 June 2026, which has been prepared in accordance with the applicable set of accounting standards, gives a true and fair view of the assets, liabilities, financial position and earnings performance of the Group.

We further confirm that the condensed Group Management Report gives a true and fair view of the assets, liabilities, financial position and earnings performance of the Group with respect to important events which occurred during the first six months of the financial year and their impact on the condensed interim consolidated financial statement, the principal risks and uncertainties during the remaining six months of the financial year and major transactions with related companies and persons requiring disclosure.

Ried im Innkreis, 19 August 2026

Robert Machtlinger m. p.
Chairman of the Management Board

Florian Heindl m. p.
Member of the Management Board

Tongyu Xu m. p.
Member of the Management Board

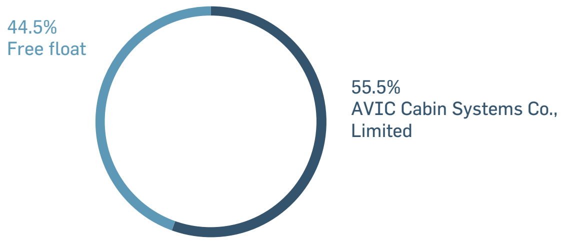
Investor Relations

BASIC INFORMATION ABOUT THE FACC SHARE

International Securities Identification Number (ISIN)	AT00000FACC2
Currency	EUR
Stock market	Vienna (XETRA)
Market segment	Prime market (official trading)
Initial listing	25.06.2014
Issue price	9.5 EUR
Paying agent	ERSTE GROUP
Indices	ATX, ATX GP, ATX IGS, ATX Prime, WBI
Share class	Ordinary shares
Ticker symbol	FACC
Reuters symbol	FACC.VI
Bloombergs symbol	FACC AV
Shares outstanding	45,790,000 shares

SHAREHOLDER STRUCTURE AND SHARE CAPITAL

FACC AG's share capital amounts to EUR 45,790,000 and is divided into 45,790,000 no-par value shares. The Aviation Industry Corporation of China holds 55.5% of voting rights of FACC AG via AVIC Cabin System Co., Ltd (previously FACC International).
The remaining 44.5% of shares represent free float and are held by both international and Austrian investors.
FACC AG did not hold any treasury shares at the end of the reporting period.



CONTACT

Tanja Maisenberger
Director Investor Relations
Phone +43 59 616 1320
Mobile +43 664 80 119 1320
t.maisenberger@facc.com

FACC AG

Fischerstraße 9
A-4910 Ried im Innkreis

P: +43 59 616-0
F: +43 59 616-81000
office@facc.com
https://www.facc.com