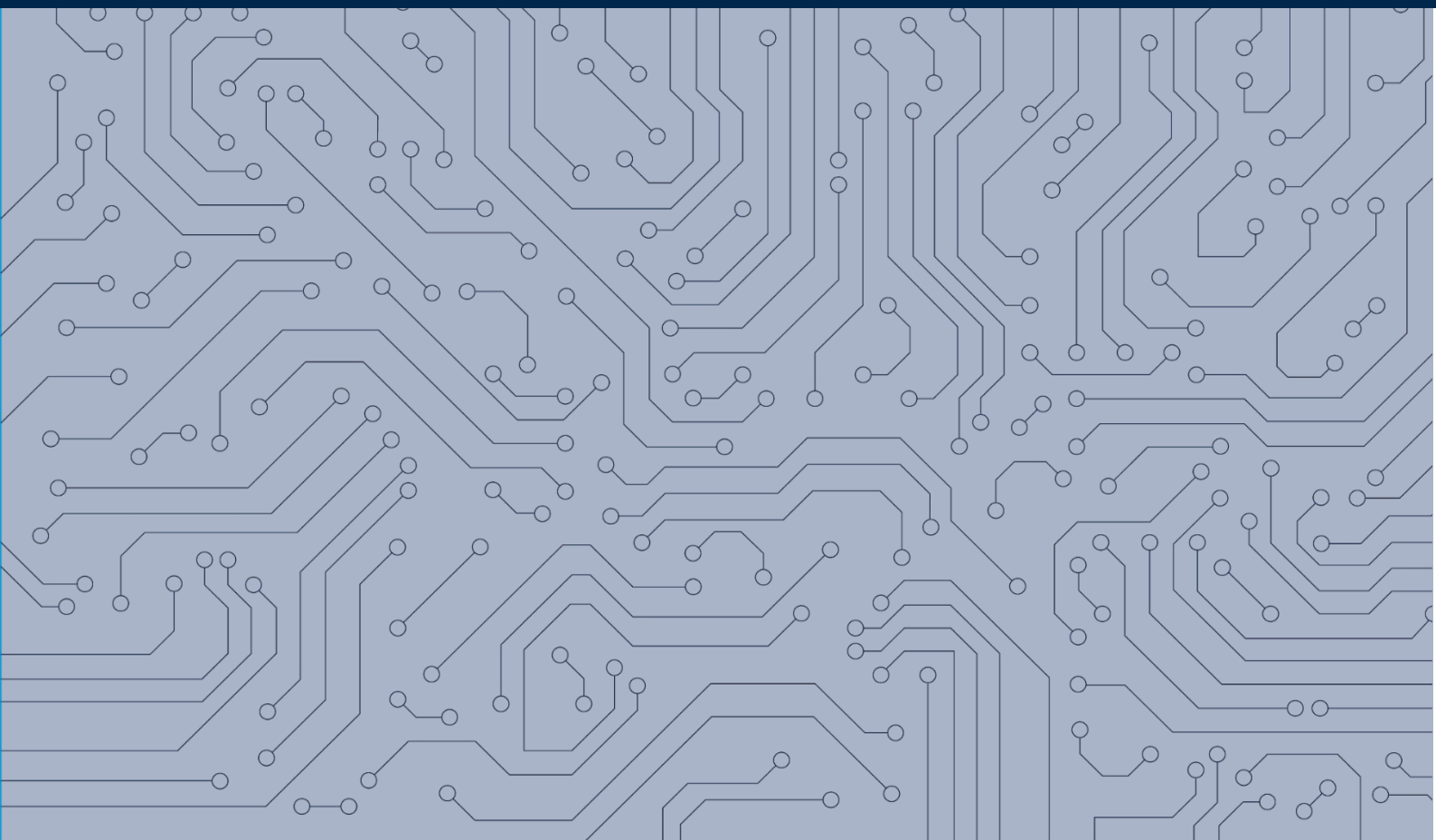


First Sensor 
is now part of



INTERIM REPORT AS OF MARCH 31, 2026

FIRST SENSOR AG, BERLIN





ABOUT THIS REPORT

The reporting period is the six months from October 1, 2025, to March 31, 2026. To ensure this report is as current as possible, it includes all relevant information available up to the Responsibility Statement dated May 13, 2026.

Information on Accounting

With the sale of First Sensor Lewicki GmbH on December 31, 2025, First Sensor AG sold its last subsidiary. Due to the disposal, the applicable accounting regulations are now changing. With the previous quarterly statement as of December 31, 2025, First Sensor AG reported in accordance with IAS/IFRS for the last time. Due to the elimination of the group structures, First Sensor AG now only reports as an individual entity, which eliminates the obligation to continue reporting according to IAS/IFRS and is replaced by financial reports according to German commercial law (HGB). Accordingly, the interim financial statements and the interim management report are prepared in accordance with the commercial accounting regulations (HGB).

The relevant control parameters for First Sensor AG are sales and investment volume. The change in the application of accounting regulations affects the sales indicator, as according to the HGB (German Commercial Code), the sales shares of the subsidiary First Sensor Lewicki GmbH, sold as of December 31, 2025, will no longer be attributed to First Sensor AG for the first quarter of the 2026 financial year, thus limiting the comparability with the figures of the previous period in principle. With respect to the forecast for the 2026 financial year, the transition to accounting according to HGB has already been anticipated.

The internal system for monitoring accounting (ICS) ensures the reliability of financial reporting as well as compliance with applicable laws and regulations to a reasonable extent. There are regular reviews of the processes relevant to financial reporting to monitor the effectiveness of the ICS.

Information on formal presentation

This year, we are once again publishing our interim report exclusively in digital form. It is available as a full-content PDF in German and English. In the event of any discrepancies, the German version of the report shall take precedence over the English translation.

For better readability, we refrain from references to rounding differences in this publication and use only the masculine form. It refers to persons of any gender.

Disclaimer

The interim report contains forward-looking statements that are exclusively intended to provide information on future developments at the company. They do not constitute a recommendation to buy, hold or sell First Sensor shares. Forward-looking statements are those that address activities, events or developments that management intends, expects, projects, believes or anticipates will or may occur in the future. By their nature, forward-looking statements are subject to numerous factors, risks and uncertainties that could cause actual outcomes and results to be materially different from the results projected. Our results will be subject to many of the same risks that apply to the semiconductor sector or the industries of First Sensor's customers, such as general economic conditions, interest rate fluctuations, consumer spending patterns and technological changes.

All forward-looking information in this report was produced on the basis of probability-based planning and represents reasonable, forward-looking statements that cannot be guaranteed. It should be noted that all forward-looking statements only speak as of the date of this report and that First Sensor AG does not assume any obligation, except as required by law, to update any forward-looking statement or to conform any such statement to actual events or development.

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1. TO OUR SHAREHOLDERS

FOREWORD BY THE MANAGEMENT BOARD

Dear Shareholders and Business Partners,

Following the sale of the last subsidiary, this report for the first time includes only First Sensor AG as an individual entity. Furthermore, the accounting has been switched to German commercial law (HGB). For better comparability, the previous year's figures have also been adjusted where possible.

In the first half of the 2026 financial year, First Sensor's sales amounted to €40.1 million, down by a further 16.8 percent on the previous year. The decline reflects a weaker business performance that has prevailed for several quarters now. The recent order intake indicates a slight recovery in the coming months. We therefore confirm our guidance for the full financial year and continue to expect sales between €85 million and €95 million.

The investment volume is expected to total €2.5 to €3.5 million in the 2026 financial year. After €0.6 million in the first six months, we expect the amount in the second half of the year to be slightly above that.

The economic environment remains challenging. A significant recovery of the German economy is currently only expected next year. The consequences of the energy crisis as a result of the Iran war are also burdening the industry. There continues to be a noticeable restraint in demand, which is also having a dampening effect on the business of First Sensor. We have taken appropriate measures to minimize the impact on the company.

These topics, of course, featured prominently in the discussions at this year's Annual General Meeting, which was held in person in Berlin on April 1, 2026. The Management Board and the Supervisory Board reported extensively on the 2025 financial year and answered all questions from the shareholders in attendance. Resolutions were adopted on all agenda items by a large majority.

We continue to be delighted by your interest in the development of our company and by your constructive support. As usual, we will keep you informed about the next steps in our journey.

The Management Board

Robin Maly

Dirk Schäfer

2. INTERIM REPORT

2.1 ECONOMIC REPORT

General economic and sector conditions

Developments in the economy as a whole

The International Monetary Fund (IMF) has lowered its growth expectations for 2026. The war in the Middle East is causing oil and gas prices to rise, thereby putting pressure on the global economy. The blockade of the Strait of Hormuz is leading to higher raw material prices and disrupting supply chains. Consequently, the IMF has reduced its growth expectations to approximately three percent. The energy shock affects Europe particularly hard, and especially countries like Germany, as the economy is energy-intensive and many raw materials need to be imported. For Germany, the International Monetary Fund therefore only forecasts an increase of 0.8 percent, a deterioration of 0.3 percentage points. This places Germany below the average of the Eurozone countries, whose economic output is expected to grow by 1.1 percent.

Developments on the sensor market

The members of the Central Association of the Electrical and Digital Industry (ZVEI) recorded a production volume that was 3.2 percent lower in the first months of 2026 compared to the corresponding period of the previous year. While sales were hardly higher than in the previous year (+0.4 percent), the business climate in the German electrical and digital industry slightly improved despite the Iran war that began in early March.

The members of the AMA Association for Sensors and Measurement achieved a sales increase of one percent in the fourth quarter of 2025 compared to the previous quarter (Q3 2025). Compared to the same quarter of the previous year (Q4 2024), sales increased by eleven percent. Thus, the economic situation of the AMA members moderately consolidated by the end of the year. Order intake developed slightly positively with an increase of two percent. The ratio of order intake to sales (Book to Bill Ratio) was 0.96, which signals a cautious but steady demand.

2.2 FINANCIAL POSITION AND FINANCIAL PERFORMANCE

Financial performance

Sales development and order situation

In the second quarter of 2026, revenue of €19.6 million was generated. This amount is only slightly below that of the first quarter of the financial year (€20.5 million) Due to the transition of accounting to HGB, the proportional sales of the divested subsidiary First Sensor Lewicki GmbH from the first quarter of 2026 are no longer included here. Therefore, the first two quarters of the 2026 financial year show stable revenue and remain in line with the expectations for the year as a whole, for which sales between €85 million and €95 million are forecast. This forecast has already taken into account the transition to HGB.

	March 31, 2025	Jun. 30, 2025	Sept. 30, 2025	Dec. 31, 2025	March 31, 2026
€ thousand	Q2 FY 2025	Q3 FY2025	Q4 FY2025	Q1 FY 2026	Q2 FY 2026
Sales	21,760	17,203	30,301	20,530	19,578
<i>Products</i>	20,343	15,849	28,943	18,922	18,122
<i>Services</i>	1,417	1,354	1,358	1,608	1,456
Incoming orders	24,741	19,218	18,841	14,498	18,705
Orders on hand	42,633	45,161	34,351	41,648	44,137
Book-to-bill	1.22	1.21	0.65	0.77	1.03

Order intake has significantly improved in the second quarter of the fiscal year. After €14.5 million in the first quarter, €18.7 million in new orders was now posted. However, this positive development cannot hide the fact that in the same quarter of the previous year, incoming orders were significantly stronger at €24.7 million.

Orders on hand continued to recover and now stand at €44.1 million, compared to €41.6 million in the previous quarter and €34.4 million at the end of the 2025 financial year. The book-to-bill ratio reached 1.03 at the end of the second quarter, thus remaining within expectations.

The figures stated reflect only the individual entity for the first time and are therefore not comparable with previously reported disclosures.

Investments

Cash investments totalled €0.6 million in the first half of the 2026 financial year (previous year: €2.2 million). More than half of the planned investment volume for the financial year of €2.5 to €3.5 million will only be realized in the second half of the year. The focus of the investments is on expanding capacity and modernization.

Results

€ thousand	Oct. 1, 2024 -	Oct. 1, 2025 -
	March 31, 2025	March 31, 2026
1. Revenue	48,209	40,107
2. Change in inventory of finished goods and work in progress	6,135	-2,605
3. Other operating income	638	24,336
4. Cost of materials	-20,505	-18,180
5. Staff costs	-20,757	-17,855
6. Write-offs on intangible assets and property, plant and equipment	-2,900	-2,667
7. Other operating expenses	-6,835	-5,643
8. Income from profit transfer agreements	908	1,758
9. Other interest and similar income	282	375
10. Interest and similar expenses	-37	-25
11. Taxes on income and profit	-215	-159
12. Profit (loss) after tax	4,923	19,442
13. Other taxes	-16	-9
14. Expenses/revenues from profit transfer agreements	-4,906	-19,433
15. Annual surplus/Annual deficit	0	0

In the first half of the 2026 financial year, First Sensor generated sales of €40.1 million (previous year: €48.2 million). Following sales of €20.5 million in the first quarter, sales in the second quarter reached €19.6 million. Thus, the decline in sales continued as expected. For the current financial year, the Management Board expects total sales to be between €85 million and €95 million.

Inventories of finished goods and work in progress decreased by €2.6 million during the first six months of the 2026 financial year, primarily due to the fulfillment of customer orders.

Other operating income amounted to €24.3 million (previous year €0.6 million), of which €21.7 million were posted as a capital gain from the sale of the former subsidiary First Sensor Lewicki GmbH. In addition, other operating income of €2.2 million (previous year: €0.4 million) was recognized, relating to revenue from the previous period.

At €18.2 million, the cost of materials is down by €2.3 million on the previous year's figure of €20.5 million, predominantly as a result of the decline in sales. The material cost ratio in relation to total performance increased to 45.3 percent (previous year: 42.5 percent). Staff costs decreased by €2.9 million year-on-year, amounting to €17.9 million (previous year: €20.8 million). The reason for this is the initiated short-time work during the reporting period and the cost reimbursements from the Federal Employment Agency. Nevertheless, the staff cost ratio increased to 44.5 percent (previous year: 43.1 percent).

Write-offs decreased slightly to €2.7 million (previous year: €2.9 million).

The profit for the period before profit transfer amounts to €19.4 million (previous year: €4.9 million) and is primarily characterized by the proceeds from the sale of former subsidiary First Sensor Lewicki GmbH on December 31, 2025. This corresponds to an earnings per share, undiluted/diluted, of €1.88 (previous year: €0.47).

FINANCIAL POSITION

Capital structure

€ thousand*	Sept. 30, 2025	March 31, 2026
Loans from banks	-3,656	-2,844
Cash and cash equivalents (including overdraft facility)	-201	370
Cash pool receivables	21,909	59,954
Receivables from shareholders due to loss adjustment/Liabilities to shareholders from profit transfer	3,905	-15,528
Pledged bank balances	4,062	2,844
Net debt (-)/net cash (+)	26,019	44,796

*For better readability, liabilities were presented negatively and receivables/credits positively.

Since September 30, 2025, cash and cash equivalents and cash pool receivables have increased by a combined €38.6 million, amounting to €60.3 million in total (September 30, 2025: €21.7 million). As of March 31, 2026, First Sensor AG has a net cash position of €44.8 million (September 30, 2025: €26.0 million); this is €18.8 million more than on the last reporting date. The access to the net cash since the balance sheet date was primarily caused by the payments from the profit transfer to TE Connectivity and from the disposal of the former subsidiary First Sensor Lewicki GmbH.

Other items relevant to the capital structure¹

As of March 31, 2026, the equity of First Sensor AG remained constant at €122.1 million (September 30, 2025: €122.1 million). The equity ratio declined from 83.9 percent as of September 30, 2025, to 75.5 percent as of the balance sheet date. The main reasons for this are the increased liabilities from the profit transfer agreement with the parent company TE Connectivity Germany Holdings GmbH and the sale of First Sensor Lewicki GmbH on December 31, 2025.

Liabilities to banks were further reduced by payments on principal of €0.8 million, and amounted to €2.8 million (September 30, 2025: €4.1 million). The utilized bank overdrafts amount to €1.3 thousand (previous year: €404.6 thousand).

Trade payables decreased to €4.3 million (September 30, 2025: €5.7 million), primarily as a result of the lower business volume.

As of March 31, 2026, liabilities to affiliated companies include liabilities from the profit transfer agreement with TE Connectivity Germany Holdings GmbH of €23.9 million (September 30, 2025: €0.0 million) and trade payables of €2.0 million (September 30, 2025: €2.1 million).

Since September 30, 2025, other liabilities have decreased by €2.0 million from €2.4 million to €0.4 million, as VAT liabilities have reduced significantly.

It can also be assumed for the future that First Sensor will be in a position to finance operating business and planned growth from the resources at its disposal and in association with TE Connectivity.

¹The figures are to be read in conjunction with the statement of financial position.

Net assets

During the first six months of the 2026 financial year, total equity and liabilities increased by €16.2 million to €161.6 million (September 30, 2025: €145.4 million).

Non-current assets declined by €10.5 million, primarily due to the sale of the former subsidiary First Sensor Lewicki GmbH and the derecognition of the financial stake amounting to €7.9 million, as well as current write-offs of €2.7 million during the reporting period.

In current assets, inventories were reduced by €3.5 million to €31.4 million (September 30, 2025: €34.9 million), primarily due to the fulfillment of customer orders.

Trade receivables from companies outside the TE Group totalled €14.0 thousand (previous year: €627.0 thousand).

As of March 31, 2026, receivables from affiliated companies no longer include any receivables from the terminated profit transfer agreement with First Sensor Lewicki GmbH (September 30, 2025: €2.6 million) and from TE Connectivity Germany Holdings GmbH of €8.3 million (September 30, 2025: €3.9 million). In addition, there are cash pool receivables of €60.0 million (September 30, 2025: €21.9 million) and trade receivables from affiliated companies of €11.1 million (September 30, 2025: €19.1 million), which include the receivables from the cash pool.

Working capital, i.e. inventories plus trade receivables less advance payments and trade payables, decreased during the first six months to €36.2 million (September 30, 2025: €46.8 million), primarily as a result of the sale of First Sensor Lewicki GmbH. Capital employed was almost unchanged, falling slightly to €124.9 million from €126.1 million at the end of the reporting period.

Investments

€ thousand	6M 2025	6M 2026	Non-recurring effect of FSL sale	6M 2026*
Investments in intangible assets	-3	0	0	0
Investments in property, plant and equipment	-2,236	-555	0	-555
Investments	-2,239	-555	0	-555
Cash flow from investing activities	-1,511	29,733	-29,608	125
Amortization of intangible assets	-133	-75	0	-75
Depreciation of property, plant and equipment	-2,768	-2,592	0	-2,592
Write-offs	-2,900	-2,667	0	-2,667

*adjusted for the effects of the sale of First Sensor Lewicki GmbH

Cash investments totalled €0.6 million in the first half of the 2026 financial year (previous year: €2.2 million). More than half of the planned investment volume for the financial year of €2.5 to €3.5 million will only be realized in the second half of the year. The focus of the investments is on expanding capacity and modernization.

Write-offs decreased slightly to €2.7 million (previous year: €2.9 million).

Liquidity

€ thousand	6M 2025	6M 2026	Non-recurring effect of FSL sale	6M 2026*
Cash flow from operating activities	13,191	9,720	0	9,720
Net cash used in investing activities	-1,511	29,733	-29,608	125
Net cash from financing activities	-12,022	-38,882	29,608	-9,274
Net change in cash and cash equivalents	-343	571	0	571
Cash and cash equivalents at the beginning of the financial year	395	-201	0	-201
Cash and cash equivalents at the end of the financial year	52	370	0	370
Free cash flow	11,680	39,454	-29,608	9,846

*adjusted for the effects of the sale of First Sensor Lewicki GmbH

Operating cash flow was positive after the first six months of the financial year, totaling €9.7 million (previous year: €13.2 million). It decreased by €3.5 million year-on-year and reflects the declining revenue.

Net cash used in investing activities amounted to €29.7 million (previous year: €-1.5 million). Net cash used in investing activities, adjusted for the proceeds from the sale of the financial interests in First Sensor Lewicki GmbH, amounts to €0.1 million. With the increase in cash pool receivables, interest income has also risen.

Cash flow from financing activities of €-38.0 million (previous year: €-11.2 million) is primarily characterized by the change in cash pool receivables due to the sale of First Sensor Lewicki GmbH. Payments on principal and interest totalled €0.8 million (previous year: €0.9 million).

Free cash flow as the sum of operating cash flow and net cash used in investing activities was highly positive at €39.5 million in the reporting period (previous year: €11.7 million), albeit characterized by the non-recurring effect from the disposal of First Sensor Lewicki GmbH.

Overall statement

Business performance in the first six months of the 2026 financial year was largely defined by the still difficult economic landscape. The weakness in the industrial sector meant that sales amounted to €40.1 million, down by a further 16.8 percent on the same period of the previous year. Despite the decline in sales, the Management Board maintains its forecast for the 2026 financial year with a sales volume between €85 million and €95 million, and expects an improvement in the second half of the year.

The second key performance indicator, the investment volume, was forecast at €2.5 to €3.5 million for the 2026 financial year. With realized investments in the first half of the year amounting to €0.6 million, a part of the planned projects has already been implemented. It is expected that the share for the second half of the year will be even higher and that the target will be achieved.

2.3 FORECAST, OPPORTUNITY AND RISK REPORT

FORECAST REPORT

General economic and sector conditions

The Kiel Institute for the World Economy (IfW Kiel) has stated in its latest publication that the higher energy prices resulting from the war in the Middle East will temporarily burden the global economy, but will not cause it to collapse. They anticipate that energy prices will significantly decrease again starting in the middle of the year, which should allow the economy to regain momentum. Conversely, the increased uncertainty, which arises on the one hand from a less predictable geopolitical landscape and on the other hand from renewed uncertainties related to U.S. trade policy, is acting as a brake. For the current year, the forecast remains unchanged, expecting a slowdown in the growth of global production from 3.4 percent to 3.1 percent. For 2027, a slightly higher rate of 3.2 percent is anticipated.

Development of the sensor market

The members of the Central Association of the Electrical and Digital Industry (ZVEI) expect a stable business performance for the entire year of 2026 compared to the previous year. 19 percent of industry companies look optimistically towards the future, 67 percent anticipate stable business, and 14 percent expect declining business. The members of the AMA Association for Sensors and Measurement look towards the future with cautious optimism following a moderate development in 2025. Current significant topics include the upcoming regulatory and technological challenges. The focus is on reliability, innovation, and a gradual strengthening of cyber resilience.

BUSINESS PERFORMANCE FORECAST FOR 2026

Sales

Business performance in the first six months of the 2026 financial year was largely defined by the difficult economic landscape. With a decline of 16.8 percent to €40.0 million, First Sensor could not escape this environment either. Thus, the decline in sales continued as expected initially. For the current financial year, the Management Board expects sales between €85 and €95 million. In light of the recently improved order situation, a recovery is expected for the second half of the financial year. Therefore, the Management Board has confirmed the sales forecast for the 2026 financial year.

Investments

The second key performance indicator, the investment volume, was forecast at €2.5 to €3.5 million for the 2026 financial year. With realized investments in the first half of the year amounting to €0.6 million, a part of the planned projects has already been implemented; a significant portion of the total volume consists of advance payments that were already made in the previous financial year. It is expected that this figure will be slightly higher in the second half of the year and that the target will be achieved.

Financial position

In the further course of the financial year, it should again be possible to further reduce the level of inventories. The Working Capital is expected to remain approximately stable in the second half of the financial year. The liquidity position provides sufficient flexibility to finance operations and investments, in particular also thanks to the combination with TE Connectivity.

Overall statement

In the first half of the 2026 financial year, First Sensor felt the impacts of economic weakness, and sales remained down on the previous year. The Management Board is more optimistic for the second half of the year in view of the slight increase in order intake, and continues to expect sales of between €85 and €95 million for the 2026 financial year. The implementation of planned investments is expected to accelerate in the second half of the year, meaning that the projected level of €2.5 to €3.5 million should be achieved in the 2026 financial year. The potential impact of the conflicts in the Middle East and American trade policy on the global economy cannot currently be assessed precisely.

REPORT ON RISKS AND OPPORTUNITIES

The risks and opportunities are explained in detail in the 2025 annual report of First Sensor AG. There have been no significant changes to the matters described in this report since it was published.

3. INTERIM CONSOLIDATED FINANCIAL STATEMENTS 2026

3.1. CONSOLIDATED STATEMENT OF FINANCIAL POSITION (HGB)

3.1.1. Assets

€ thousand	Sept. 30, 2025	March 31, 2026
A. Fixed assets		
I. Intangible assets	573	387
II. Property, plant and equipment	48,573	46,148
III. Financial investments	7,912	0
B. Current assets		
I. Inventories	34,885	31,432
II. Receivables and other assets		
1. Trade receivables	627	14
2. Receivables against affiliated companies	47,458	79,375
3. Other assets	4,961	3,583
	53,046	82,972
III. Cash at bank	203	371
C. Prepaid expenses	223	300
Total ASSETS	145,415	161,610

3.1.2. Equity and liabilities

€ thousand	Sept. 30, 2025	March 31, 2026
A. Equity		
I. Subscribed capital	51,692	51,692
II. Capital reserves	22,387	22,387
III. Retained earnings	6,004	6,004
IV. Balance profit/loss	41,986	41,986
	122,070	122,070
B. Special reserve		
	1,988	1,919
C. Provisions		
1. Pension provisions	224	223
2. Tax provisions	211	166
3. Other provisions	6,702	3,797
	7,137	4,186
D. Liabilities		
1. Liabilities to banks	4,061	2,845
2. Trade payables	5,738	4,348
3. Liabilities to affiliated companies	2,053	25,888
4. Other liabilities	2,368	354
	14,220	33,435
Total equity and liabilities	145,415	161,610

3.2 INCOME STATEMENT (HGB)

€ thousand	Oct. 1, 2024 - March 31, 2025	Oct. 1, 2025 - March 31, 2026
1. Revenue	48,209	40,107
2. Change in inventory of finished goods and work in progress	6,135	-2,605
3. Other operating income	638	24,336
4. Cost of materials	-20,505	-18,180
5. Staff costs	-20,757	-17,855
6. Write-offs on intangible assets and property, plant and equipment	-2,900	-2,667
7. Other operating expenses	-6,835	-5,643
8. Income from profit transfer agreements	908	1,758
9. Other interest and similar income	282	375
10. Interest and similar expenses	-37	-25
11. Taxes on income and profit	-215	-159
12. Profit (loss) after tax	4,923	19,442
13. Other taxes	-16	-9
14. Expenses/revenues from profit transfer agreements	-4,906	-19,433
15. Annual surplus/Annual deficit	0	0

3.3. STATEMENT OF CHANGES IN EQUITY (HGB)

Equity remained unchanged at €122.1 million at the end of the reporting period. The number of shares also remains unchanged at 10,338,496 shares.

3.4. STATEMENT OF CASH FLOWS (HGB)

€ thousand	Oct. 1, 2024 - March 31, 2025	Oct. 1, 2025 - March 31, 2026
Profit for the period	0	0
Interest income and interest expense	-245	-350
Write-offs on intangible assets, property, plant and equipment, and financial assets	2,900	2,667
Profit/loss from disposals of assets	146	-21,503
Other non-cash expenses/income	6,946	-3,709
Changes in provisions	-1,900	-2,906
Increase/decrease in inventories, trade receivables, and other assets that cannot be attributed to investing or financing activities	-322	15,204
Increase/decrease in trade payables and other equity and liabilities that cannot be attributed to investing or financing activities	5,611	20,362
Income tax expense/income	215	159
Paid income tax	-161	-204
CASH FLOW FROM OPERATING ACTIVITIES	13,191	9,720
Acquisition of intangible assets	-3	0
Proceeds from sale of property, plant and equipment	446	306
Acquisition of property, plant and equipment	-2,236	-555
Proceeds from sale of financial assets	0	29,608
Interest received	282	375
Net cash used in investing activities	-1,511	29,733
Contribution from equity injection	94	0
Change in receivable from cash pool	-11,242	-38,045
Payment from the repayment of financial loans	-837	-812
Interest paid	-37	-25
Net cash from financing activities	-12,022	-38,882
CHANGE IN CASH AND CASH EQUIVALENTS	-343	571
Changes in cash and cash equivalents due to exchange rate movements	0	0
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	395	-201
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	52	370

4. NOTES

This First Sensor AG interim report as of March 31, 2026 was prepared in accordance with the accounting regulations of the German commercial law (HGB). This interim report contains condensed financial statements that do not include all disclosures of HGB annual financial statements, meaning that it should be read in conjunction with the notes of the HGB annual financial statements for 2025.

ASSETS SCHEDULE (HGB)

cost; acquisition/production cost						
€ thousand	Beginning of the period: October 1, 2025	Additions	Disposals	Reclassifications	End of the period: March 31, 2026	
1. Self-created industrial property rights and similar rights and assets	3,010	0	0	0	3,010	
2. Concessions, industrial property rights and similar rights and assets acquired for consideration, as well as licences to such rights and assets	7,540	0	-39	0	7,501	
3. Advance payments made on intangible assets	51	0	0	0	51	
I. Intangible assets	10,601	0	-39	0	10,563	
1. Land and buildings	20,006	137	-236	0	19,907	
2. Technical equipment and machinery	73,227	49	-265	288	73,300	
3. Other property, plant and equipment	5,454	0	111	0	5,565	
4. Advance payments made and construction in progress	4,091	369	0	-288	4,172	
II. Property, plant and equipment	102,777	555	-389	0	102,943	

Write-offs						
€ thousand	Start of the period: October 1, 2025	Additions	Disposals	Reclassifications	End of the period: March 31, 2026	
1. Self-created industrial property rights and similar rights and values	-3,010	0	0	0	-3,010	
2. Commercially acquired concessions, industrial property rights and similar rights and values, as well as licences to such rights and values	-6,967	-75	-72	0	-7,115	
3. Prepayments made for intangible assets	-51	0	0	0	-51	
I. Intangible assets	-10,029	-75	-72	0	-10,176	
1. Land and buildings	-9,538	-330	0	0	-9,868	
2. Technical equipment and machinery	-39,666	-2,166	0	0	-41,831	
3. Other plant, operating and office equipment	-4,983	-96	2	0	-5,078	
4. Prepayments made and construction in progress	-18	0	0	0	-18	
II. Property, plant and equipment	-54,204	-2,592	2	0	-56,795	

Carrying amounts

€ thousand	Start of the period: October 1, 2025	End of the period: March 31, 2026
1. Self-created industrial property rights and similar rights and values	0	0
2. Concessions, industrial property rights and similar rights and assets acquired for consideration, as well as licences to such rights and assets	573	387
3. Advance payments made on intangible assets	0	0
I. Intangible assets	573	387
1. Land and buildings	10,468	10,039
2. Technical equipment and machinery	33,561	31,468
3. Other plant, operating and office equipment	471	487
4. Prepayments made and construction in progress	4,073	4,154
II. Property, plant and equipment	48,573	46,148

Non-current assets amounting to €46.5 million and investments in non-current assets of €0.6 million relate exclusively to Germany.

SEPARATE REMARKS

Revenue

At €40.1 million, revenue includes sales over €2.1 million attributable to the previous financial year. This was determined as part of an audit of the transfer prices.

Dividend distribution

Due to the profit transfer agreement with TE Connectivity Sensors Germany Holding AG, First Sensor no longer pays a dividend. The shareholders will receive a compensation payment from TE Connectivity Sensors Germany Holding AG; therefore, it does not affect the equity of First Sensor AG.

Transactions with related companies and individuals

All transactions with related companies and individuals have been conducted at market prices and conditions.

SUPPLEMENTARY REPORT

After the end of the reporting period, there were no significant events affecting the assets, financial position, and results of operations of First Sensor AG.

Berlin, May 13, 2026

First Sensor AG

Robin Maly

Dirk Schäfer

5. RESPONSIBILITY STATEMENT IN ACCORDANCE WITH SECTION 297 (2) SENTENCE 4 AND SECTION 315 (1) SENTENCE 5 HGB

We declare to the best of our knowledge that, in accordance with the applicable accounting principles for the semi-annual financial reporting of First Sensor AG, a true and fair view of the assets, financial position, and results of operations is presented, and that the interim management report reflects the business performance, including the business results and the situation of First Sensor AG, in a manner that conveys a true and fair view, as well as describes the significant opportunities and risks of the expected development in the remaining financial year.

Berlin, May 13, 2026

First Sensor AG

Robin Maly

Management Board

Dirk Schäfer

Management Board

FINANCIAL CALENDAR

April 1, 2026	Ordinary Annual General Meeting 2026
May 13, 2026	Publication of interim report (half-year report) as of March 31, 2026
August 14, 2026	Publication of Q3 Quarterly Report 2026

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