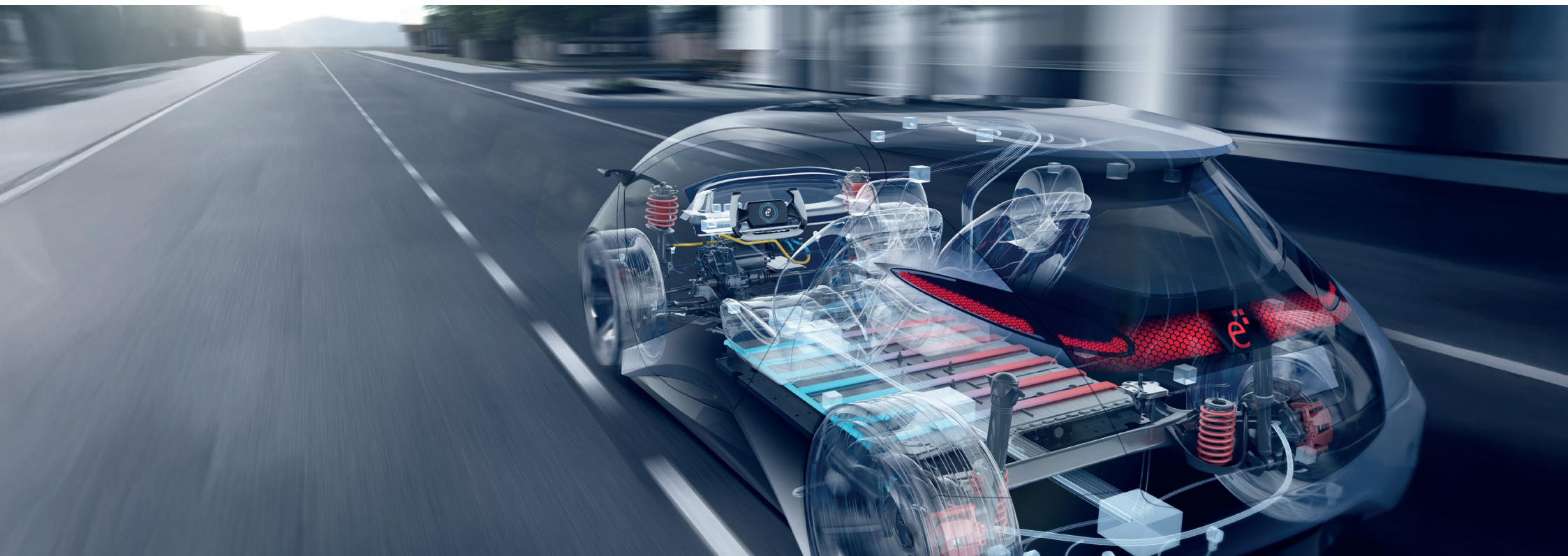


Interim report H1 2025

January 1 to June 30, 2025



Elmos reports encouraging sales growth in the second quarter of 2025

Sales in Q2 reach 145.7 million Euro – an increase of +14.8% versus the previous quarter and +2.6% versus the previous year – sales guidance 2025 confirmed despite negative exchange rate effects

“Thanks to our innovative product portfolio, we achieved significant double-digit growth in the second quarter. Our customers are increasingly returning to normal order levels and inventory adjustments are noticeably decreasing. Nevertheless, visibility remains low and the economic and geopolitical environment remains volatile. Earnings and cash flow in the second quarter were particularly influenced by the complex transformation to SAP S/4HANA. In addition, we are working with a strong focus to expand our local presence in China.”

Dr. Arne Schneider, CEO of Elmos Semiconductor SE

Interim group management report

January 1 to June 30

Key figures

in million Euro unless otherwise indicated	Q2 2025	Q2 2024	Change	H1 2025	H1 2024	Change
Sales	145.7	142.0	2.6%	272.6	278.8	-2.2%
Gross profit	60.0	64.2	-6.6%	115.0	126.8	-9.3%
in % of sales	41.2%	45.2%		42.2%	45.5%	
Research and development expenses	17.2	16.9	1.3%	34.7	33.1	5.0%
in % of sales	11.8%	11.9%		12.7%	11.9%	
Operating income	29.7	35.0	-15.1%	53.5	66.1	-19.1%
in % of sales	20.4%	24.7%		19.6%	23.7%	
EBIT	30.1	35.9	-16.3%	55.7	69.7	-20.1%
in % of sales	20.6%	25.3%		20.4%	25.0%	
Consolidated net income after non-controlling interests	27.6	24.3	13.6%	46.1	48.9	-5.6%
in % of sales	18.9%	17.1%		16.9%	17.5%	
Earnings per share in Euro	1.61	1.42	13.4%	2.69	2.85	-5.7%
	06/30/2025	03/31/2025	Change	06/30/2025	12/31/2024	Change
Total assets	796.7	784.5	1.5%	796.7	799.8	-0.4%
Shareholders' equity	592.4	582.0	1.8%	592.4	563.2	5.2%
in % of total assets	74.4%	74.2%		74.4%	70.4%	
Financial liabilities	102.8	102.8	-0.0%	102.8	113.2	-9.2%
Cash, cash equivalents, and marketable securities	84.4	101.9		84.4	91.5	-7.7%
Net debt	-18.4	-0.9	>100.0%	-18.4	-21.7	-15.3%
	Q2 2025	Q2 2024	Change	H1 2025	H1 2024	Change
Cash flow from operating activities	10.2	22.1	-53.8%	49.8	-0.9	n/a
Capital expenditures ¹	4.6	14.4	-67.9%	18.1	34.6	-47.8%
in % of sales	3.2%	10.1%		6.6%	12.4%	
Adjusted free cash flow ²	0.5	1.7	-71.4%	22.0	-47.2	n/a

Definitions of selected financial indicators

¹ Capital expenditures for intangible assets and property, plant and equipment less capitalized development expenses.

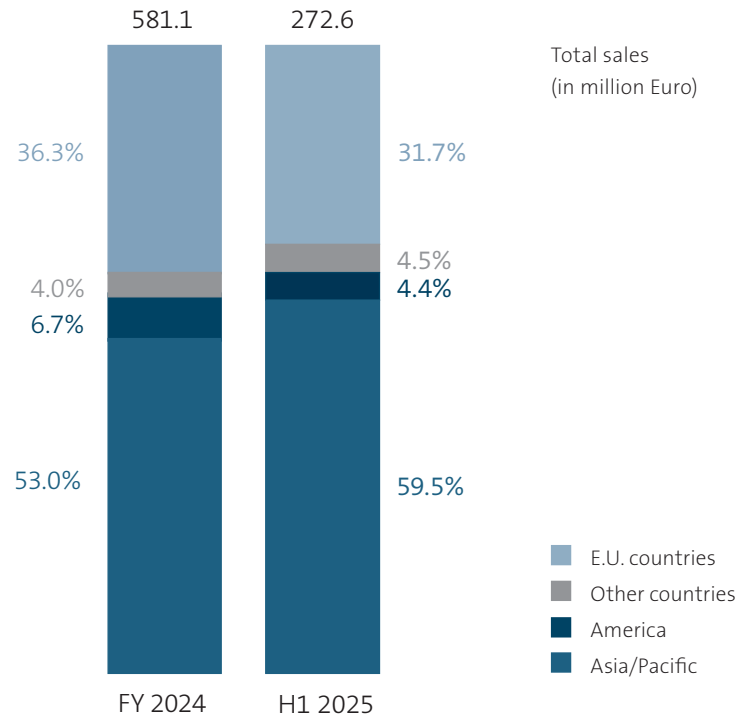
² Cash flow from operating activities less capital expenditures for/plus disposal of intangible assets and property, plant and equipment (including payments from changes in the scope of consolidation).

Further information on the key figures used can be found in the 2024 Annual Report at www.elmos.com.

Profit, financial position, as well as assets and liabilities

- > Sales and earnings developed positively in the second quarter of 2025 in a continuing challenging environment, but remained impacted by customer inventory adjustments, exchange rate effects, and overall subdued market development outside China. In the first half of 2025, sales declined slightly compared with the previous year.
- > Earnings before interest and taxes (EBIT) were also impacted by cost effects, including the SAP transformation, higher material costs and exchange rate effects.
- > As expected, capital expenditures declined in the second quarter compared with the previous quarter. In the first six months of 2025, capital expenditures were significantly reduced compared with the previous year.
- > Adjusted free cash flow in the second quarter of 2025 was influenced by higher working capital due to the SAP transformation.
- > The ratio of orders received for the next three months (Q3 2025) to sales over the past three months (Q2 2025), known as the book-to-bill ratio, is currently just below one due to low visibility and short-term customer orders.

Sales by region



Economic environment

- > In the first six months of fiscal year 2025, the economic environment was characterized by a slowdown in customer inventory adjustments, further escalating geopolitical tensions, increasing market momentum, particularly in China, and continued low visibility. Structurally, demand for semiconductors in the automotive sector remains robust due to increasing electrification, intelligent driver assistance systems, and growing connectivity and digitalization.
- > The global automotive markets performed inconsistently in the first six months of 2025. According to S&P Global, China achieved growth of 11.7%, while America and Europe recorded declines of -2.4% and -3.3% respectively. Overall, global light vehicle production figures increased by 3.1%.
- > In July 2025, the International Monetary Fund (IMF) slightly raised its forecast for global economic output for the current year by 0.2 percentage points to 3.0%. This is mainly due to lower average effective US tariff rates than announced in April, an improvement in financial conditions and fiscal expansion in some major jurisdictions. The biggest risks remain geopolitical tensions, disruptions in global supply chains, and increases in raw material prices. The growth forecast for China is 5.1%, for the US 1.9%, while the European economy is expected to grow by only 1.0%, with Germany at the bottom (0.1%).
- > The prospects for the automotive semiconductor market remain positive. Demand for automotive semiconductors remains structurally high, and the growth trend remains intact as the number of intelligent electronic components in modern vehicles continues to rise.

Guidance Fiscal Year 2025

Sales	580 million Euro \pm 30 million Euro
EBIT margin	23% \pm 3% percentage points of sales
Capital expenditures ¹	7% \pm 2% percentage points of sales
Adjusted free cash flow ²	7% \pm 2% percentage points of sales
Assumed average exchange rate	1.15 EUR/USD

¹ Capital expenditures for intangible assets and property, plant and equipment, less capitalized development expenses.

² Cash flow from operating activities less capital expenditures for/plus disposal of intangible assets and property, plant and equipment.

Explanation of the guidance for fiscal year 2025:

The full-year guidance reflects the current situation in the core markets relevant to the company and the continuing low level of visibility. The company is currently unable to predict the potential impact of the current customs issues on relevant markets or on the overall economic development. If trade relations deteriorate further, this could have a noticeable impact on performance in fiscal year 2025.

- > The full-year guidance from February 2025 has been updated with regard to the exchange rate, and the underlying exchange rate has been adjusted from 1.05 EUR/USD to 1.15 EUR/USD. For the fiscal year 2025, Elmos still expects sales of 580 million Euro \pm 30 million Euro despite an implied negative exchange rate effect of around 25 million Euro.
- > The company continues to expect an EBIT margin of 23% \pm 3 percentage points of sales, with the lower half of the guidance range currently appearing more likely, particularly due to one-time effects.
- > Elmos continues to forecast capital expenditures for property, plant, and equipment and intangible assets less capitalized development expenses of around 7% \pm 2 percentage points of sales.
- > For fiscal year 2025, Elmos expects a positive adjusted free cash flow of 7% \pm 2 percentage points of sales and thus significantly above the level of the prior year (2024: 0.9% of sales).

Opportunities and risks

- > The individual company risks and opportunities are described in detail in our Annual Report 2024. With the exception of potential trade conflicts arising from US tariff policy, Elmos has not identified any material changes in the first half of fiscal year 2025 above and beyond the opportunities and risks presented in the Annual Report 2024.
- > The tightening of US tariff policy following US Liberation Day and potential counter-tariffs by the countries affected could lead to market distortions or economic risks, so the probability of occurrence for this risk has been increased accordingly.
- > The success of our products depends on general economic and political conditions and can be impacted by events such as economic crisis, military conflicts, political changes, geopolitical tension, and trade wars and trade restrictions.
- > Elmos continuously monitors the geopolitical and economic environment in our core markets in order to anticipate new potential risks or changes in the assessment of risks as early as possible, and to be in a position to take action or make adjustments. However, it is not possible at the present time to completely assess the full extent of the risks posed by the current geopolitical and economic situation. Similarly, the company is currently unable to predict any potential impact on relevant markets or on overall economic development as a result of the current tariff issues, which could have a noticeable effect on performance in fiscal year 2025 if trade relations deteriorate further.
- > In the first half of 2025, demand for automotive semiconductors continued to be affected by inventory adjustments, but our customers' inventory adjustments eased noticeably in the course of the second quarter. However, visibility remains low and customers continue to place orders at short notice. From today's perspective, it is therefore not possible to predict when customers' inventory adjustments will be fully completed.

- > As explained in the Annual Report, individual risks may cause substantial damage to the Company in extreme cases. Such cases can neither be predicted nor ruled out. Irrespective of this, it should be noted that the occurrence of an individual risk, even if it does not develop into an extreme case, can have a strong negative impact on the profit, financial position, as well as assets and liabilities of the Company.

Significant events

- > Elmos held its Annual General Meeting as a virtual event on May 15, 2025. The shareholders adopted all of the items on the agenda by a large majority. The Annual General Meeting approved a roughly 17.6% dividend increase to 1.00 Euro per share for fiscal year 2024, which has already been distributed.
- > Visit www.elmos.com for more events, new products, and notifications on voting rights from the first half of 2025.

Condensed interim consolidated financial statements according to IFRS

January 1 to June 30

Consolidated statement of financial position

Assets in thousand Euro	06/30/2025	12/31/2024
Intangible assets	79,404	67,065
Property, plant and equipment	284,373	288,525
Securities	232	237
Investments	1	1
Other financial assets	7,063	7,060
Deferred tax assets	1,082	960
Non-current assets	372,154	363,848
Inventories	191,623	209,201
Trade receivables	92,774	94,577
Securities	498	10,434
Other financial assets	3,273	4,262
Other receivables	36,307	16,154
Income tax assets	16,359	20,541
Cash and cash equivalents	83,703	80,813
Current assets	424,536	435,982
Total assets	796,690	799,830

Equity and liabilities in thousand Euro	06/30/2025	12/31/2024
Share capital	17,700	17,700
Treasury shares	-505	-558
Additional paid-in capital	20,620	20,247
Surplus reserve	102	102
Other equity components	-23	239
Retained earnings	553,957	524,987
Equity attributable to owners of the parent	591,850	562,718
Non-controlling interests	566	467
Shareholders' equity	592,415	563,184
Financial liabilities	96,879	98,275
Deferred tax liabilities	14,227	20,683
Non-current liabilities	111,106	118,958
Provisions	29,286	41,482
Income tax liabilities	924	199
Financial liabilities	5,937	14,924
Trade payables	49,824	57,521
Other liabilities	7,198	3,563
Current liabilities	93,168	117,688
Liabilities	204,275	236,646
Total equity and liabilities	796,690	799,830

Consolidated income statement

in thousand Euro	Q2 2025	Q2 2024	H1 2025	H1 2024
Sales	145,715	141,976	272,595	278,779
Cost of sales	-85,735	-77,778	-157,553	-151,971
Gross profit	59,981	64,198	115,042	126,808
Research and development expenses	-17,158	-16,933	-34,737	-33,097
Distribution expenses	-5,383	-5,078	-11,844	-12,125
Administrative expenses	-7,731	-7,174	-14,968	-15,444
Operating income before other operating expenses (-)/income	29,708	35,012	53,492	66,142
Foreign exchange losses (-)/gains	-4,738	307	-6,700	862
Other operating income	5,600	1,040	9,705	3,918
Other operating expenses	-515	-439	-799	-1,210
Earnings before interest and taxes (EBIT)	30,054	35,920	55,698	69,712
Finance income	514	218	751	598
Finance expenses	-825	-834	-1,939	-1,603
Earnings before taxes	29,743	35,304	54,510	68,707
Income tax	-2,059	-11,010	-8,265	-19,768
thereof current income tax	-7,212	-9,453	-15,059	-16,646
thereof deferred tax	5,152	-1,557	6,794	-3,122
Consolidated net income	27,684	24,294	46,245	48,939
thereof attributable to owners of the parent	27,599	24,297	46,146	48,868
thereof attributable to non-controlling interests	85	-3	99	71
Earnings per share	Euro	Euro	Euro	Euro
Basic earnings per share	1.61	1.42	2.69	2.85
Fully diluted earnings per share	1.61	1.42	2.69	2.85

Consolidated statement of comprehensive income

in thousand Euro	Q2 2025	Q2 2024	H1 2025	H1 2024
Consolidated net income	27,684	24,294	46,245	48,939
Items to be reclassified to the consolidated income statement in later periods including respective tax effect				
Foreign currency adjustments without deferred tax effect	-401	10	-614	75
Changes in market value of financial assets measured at market value	141	175	555	288
corresponding deferred tax	-49	-51	-182	-96
Items not to be reclassified to the consolidated income statement in later periods including respective tax effects				
Actuarial gains/losses (-) from pension plans	0	0	0	0
corresponding deferred tax	-22 ¹	0	-22 ¹	0
Other comprehensive income after taxes	-331	134	-264	266
Total comprehensive income after taxes	27,353	24,428	45,981	49,205
thereof attributable to owners of the parent	27,269	24,432	45,882	49,134
thereof attributable to non-controlling interests	85	-4	99	71

¹ Adjustment due to change in tax rate

Consolidated statement of cash flows

in thousand Euro	Q2 2025	Q2 2024	H1 2025	H1 2024
Consolidated net income	27,684	24,294	46,245	48,939
Depreciation and amortization	9,175	9,930	18,234	19,845
Losses from disposals of non-current asset	80	235	87	787
Financial result	311	616	1,188	1,005
Other non-cash income (-)/expenses	-5,152	1,557	-6,794	1,058
Current income tax	7,212	9,453	15,059	16,646
Expenses for stock awards/share matching	213	208	426	375
Changes in net working capital:				
Trade receivables	-24,152	-3,043	1,803	2,907
Inventories	9,393	3,531	17,578	-28,908
Other assets	-12,474	490	-19,121	-1,962
Trade payables	15,861	-11,315	-6,024	-51,128
Other provisions and other liabilities	-11,001	-9,089	-8,562	-2,000
Income tax payments	-6,963	-4,292	-10,152	-8,341
Interest paid	-482	-684	-952	-766
Interest received	513	219	751	598
Cash flow from operating activities	10,218	22,110	49,766	-945
Capital expenditures for intangible assets	-7,991	-9,960	-15,368	-18,022
Capital expenditures for property, plant and equipment	-1,755	-10,442	-12,410	-28,222
Proceeds from additions to the scope of consolidation	0	0	0	3
Disposal of non-current assets	19	8	19	28
Disposal of securities	3,626	4,337	10,498	6,460
Cash flow from investing activities	-6,101	-16,057	-17,261	-39,754
Cash outflows from the repayment of financial liabilities	0	-14,513	-10,428	-15,026
Repayment of lease liabilities	-490	-385	-1,013	-773
Dividend distribution	-17,168	-14,567	-17,168	-14,567
Repayment of other financial liabilities	0	0	-280	-280
Other changes	-2	-3	-9	-4
Cash flow from financing activities	-17,660	-29,468	-28,898	-30,650

in thousand Euro	Q2 2025	Q2 2024	H1 2025	H1 2024
Decrease (-)/increase in cash and cash equivalents	-13,542	-23,415	3,608	-71,349
Effects of exchange rate changes on cash and cash equivalents	-473	-29	-718	5
Cash and cash equivalents at beginning of reporting period	97,718	40,275	80,813	88,175
Cash and cash equivalents at end of reporting period	83,703	16,832	83,703	16,832
of which cash and cash equivalents of the disposal group	0	4,089	0	4,089

Consolidated statement of changes in equity

Equity attributable to owners of the parent										Non-controlling interests	Group	
in thousand Euro	Shares thousand	Share capital	Treasury shares	Additional paid-in capital	Surplus reserve	Other equity components			Retained earnings	Total	Total	Total
						Provision for financial assets measured at market value	Foreign currency translation	Unrealized actuarial gains/losses				
January 1, 2024	17,700	17,700	-579	19,613	102	-772	675	-158	410,857	447,439	504	447,943
Consolidated net income									48,868	48,868	71	48,939
Other comprehensive income for the period						192	75	0	266		0	266
Total comprehensive income						192	75	0	48,868	49,134	71	49,205
Share-based payment/issue of treasury shares			17	-17						0		0
Dividend distribution									-14,567	-14,567		-14,567
Expenses for stock awards/share matching				375						375		375
June 30, 2024	17,700	17,700	-562	19,970	102	-581	750	-158	445,158	482,380	575	482,955
January 1, 2025	17,700	17,700	-558	20,247	102	-413	862	-210	524,987	562,718	467	563,184
Consolidated net income									46,146	46,146	99	46,245
Other comprehensive income for the period						373	-614	-22	-264		0	-264
Total comprehensive income						373	-614	-22	46,146	45,882	99	45,981
Share-based payment/issue of treasury shares			53	-53						0		0
Dividend distribution									-17,168	-17,168		-17,168
Expenses for stock awards/share matching				426						426		426
Other changes									-7	-7		-7
June 30, 2025	17,700	17,700	-505	20,620	102	-40	248	-232	553,957	591,850	566	592,415

Notes to condensed interim consolidated financial statements

January 1 to June 30

The condensed interim consolidated financial statements for the first half of 2025 were released for publication pursuant to Management Board resolution of July 31, 2025.

1 – GENERAL INFORMATION

The address of the Company's registered office is: Germany, 51379 Leverkusen, Werkstättenstraße 18. The registered office was relocated from Dortmund to Leverkusen by resolution of the Annual General Meeting on May 15, 2025.

Basic principles of the preparation of financial statements

The condensed interim consolidated financial statements for the period from January 1 to June 30, 2025 have been prepared in accordance with IAS 34, "Interim Financial Reporting." These financial statements therefore do not contain all the information and disclosures required for consolidated financial statements and should be consulted together with the consolidated financial statements for the fiscal year ended December 31, 2024.

Essential accounting policies and measurement methods

For the preparation of the condensed interim consolidated financial statements, the same accounting policies and measurement methods have been adopted as were applied for the preparation of the consolidated financial statements for the fiscal year ended December 31, 2024, with the exception of the amended IFRS standard explained below.

-> Amendments to IAS 21 – *Effects of exchange rate changes*: Lack of convertibility

The initial application of this amended standard did not have a material impact on the Group's financial, profit, and economic position.

Estimates and assumptions

The Company recognizes provisions for pension obligations pursuant to IAS 19. For 2025, an actuarial interest rate of 3.06% has been applied, unchanged from December 31, 2024. Provisions for pensions were not remeasured as of June 30, 2025, due to materiality reasons. They will be remeasured as of December 31, 2025. Due to the surplus of the asset values from reinsurance policies over the provisions for pension obligations, the balance is reported as an asset-side difference under other non-current financial assets.

Estimates and discretionary decisions

Estimates and discretionary decisions may have an impact on the amount of assets and liabilities reported in the balance sheet, the disclosures regarding contingent assets and liabilities as of the reporting date, and on the income and expenses disclosed for the reporting period. This is particularly true against the backdrop of ongoing geopolitical risks, especially Russia's war of aggression in Ukraine, the various armed conflicts in the Middle East, and the conflict surrounding Taiwan, which could result in price increases and shortages of energy and raw materials, exchange rate fluctuations, and disruptions to the supply chain. Rising inflation and higher interest rates could also lead to a significant decline in consumption. Customs disputes, as well as trade restrictions between leading industrial nations, could impair global trade, and thus economic development. As a result, the amounts actually incurred or accrued may differ from the estimates and discretionary decisions; changes may have a material effect on the interim financial statements. The available information on anticipated economic development was taken into account when updating the estimates and discretionary decisions. This information was taken into consideration when reviewing the impairment of financial assets.

Contracts with customers

The geographic segment "EU countries" basically includes all member states of the European Union at the current reporting date. The European countries that are not currently members of the European Union are part of the "Other" segment. Revenue from external customers is distributed according to the customer's delivery locations.

Proceeds from transactions with external customers in thousand Euro	01/01 - 06/30/2025	01/01 - 06/30/2024
Germany	44,992	47,780
Other E.U. countries	41,448	55,116
America	11,875	16,697
Asia/Pacific	162,059	145,269
Others	12,220	13,918
Sales	272,595	278,779

Exceptional business transactions

There were no exceptional business transactions in the first six months of 2025.

Scope of consolidation

Online Engineering GmbH, Dortmund, was merged into the group company Elmos Semiconductor Sales & Solutions GmbH, Dortmund, with effect from January 1, 2025.

Mechaless GmbH, Bruchsal, was merged into the parent company Elmos Semiconductor SE, Leverkusen, with effect from January 1, 2025.

The mergers did not have any impact on earnings within the scope of consolidation.

Seasonal and economic effects on business operations

Based on the latest economic outlook by the International Monetary Fund (IMF) from July 2025, there are no significant changes to the outlook for the future business development.

2 – INFORMATION ON FINANCIAL INSTRUMENTS

The following table lists the book values and fair values of the Group's financial instruments. The fair value of a financial instrument is the price that would be received for the sale of an asset or paid for the transfer of a liability between market participants in a regular business transaction as of the reporting date. In view of varying factors of influence, the presented fair values can only be regarded as indicators of the amounts actually recoverable in the market. Detailed information on the methods and assumptions underlying the determination of the value of financial instruments can be found under note 29 to the 2024 consolidated financial statements. Its relevance to these half-year financial statements is undiminished.

Book values and fair values of each category of financial assets and liabilities

	June 30, 2025		December 31, 2024	
in thousand Euro	Book value	Fair value	Book value	Fair value
Financial assets				
Investments	1	1	1	1
Securities (long-term)	232	232	237	237
Securities (short-term)	498	498	10,434	10,434
Trade receivables	92,774	92,744	94,577	94,577
Cash and cash equivalents	83,703	83,703	80,813	80,813
Other financial assets	10,336	10,336	11,322	11,322
Financial liabilities				
Trade payables	49,824	49,824	57,521	57,521
Liabilities to banks ¹	94,275	92,494	103,799	101,175
Other financial liabilities	9,466	9,466	10,465	10,465

¹ Bonded loans, KfW loan, and credit lines utilized

At the end of each reporting period, a review is conducted to find out whether reclassifications between valuation hierarchies must be made. The following presentation shows which valuation hierarchy levels (in accordance with IFRS 13) financial assets and liabilities measured at fair value are classified to.

Hierarchy of fair values

Level 1: quoted (unadjusted) prices in active markets for similar assets or liabilities

in thousand Euro		01/01	Addition	Disposal	Reclassification	Market valuation	30/06
Long-term securities ¹	2025	237	0	0	0	-5	232
	2024	10,422	0	0	-10,498	791	715
Short-term securities ¹	2025	10,434	0	-9,373	0	-563	498
	2024	6,748	0	-5,460	10,498	-503	11,283

¹ At fair value through other comprehensive income (with recycling)

Level 2: methods where all input parameters with a material effect on the determined fair value are observable either directly or indirectly

in thousand Euro		01/01	Addition	Disposal	Market valuation	30/06
Forward exchange contracts/	2025	0	0	0	0	0
Currency option transactions	2024	0	238	0	0	238

Level 3: methods using input parameters that have a material effect on the determined fair values and are not based on observable market data

in thousand Euro		01/01	Addition	Disposal	30/06
Investments	2025	1	0	0	1
	2024	1	0	0	1

3 – RELATED PARTY DISCLOSURES

As reported in the consolidated financial statements for the fiscal year ended December 31, 2024, the Elmos Group maintains business relationships with related companies and individuals in the context of the ordinary course of business.

These supply and performance relationships continue to be transacted at market prices.

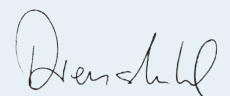
Disclosure of transactions by executives pursuant to Section 15a of the German Securities Trading Act (WpHG)

Notifications of managers' transactions for the period from January 1 to June 30, 2025, are available at www.elmos.com.

4 – SIGNIFICANT EVENTS AFTER THE END OF THE FIRST SIX MONTHS OF 2025

There are no events of particular significance and with material effects on the assets, liabilities, financial position, and profit or loss to be reported after the end of the first six months of 2025.


Dr. Arne Schneider


Dr. Jan Dienstuhl

REVIEW REPORT

To Elmos Semiconductor SE, Leverkusen

We have reviewed the condensed interim consolidated financial statements – comprising the consolidated balance sheet, consolidated income statement, consolidated statement of comprehensive income, consolidated cash flow statement, changes in consolidated equity and selected selected notes to the consolidated financial statements – and the interim group management report of Elmos Semiconductor SE, Leverkusen, for the period from 1 January 2025 to 30 June 2025, which are components of the half-year financial report pursuant to Section 115 of the German Securities Trading Act (WpHG), and have issued this audit opinion. The preparation of the condensed interim consolidated financial statements in accordance with IFRS for interim financial reporting as applicable in the EU and the interim group management report in accordance with the provisions of the WpHG applicable to interim group management reports is the responsibility of the company's legal representatives. Our responsibility is to issue a certificate on the condensed interim consolidated financial statements and the interim group management report based on our review.

We conducted our review of the condensed interim consolidated financial statements and the interim group management report in accordance with the German generally accepted standards for the review of financial statements promulgated by the Institut der Wirtschaftsprüfer (IDW). Those standards require that we plan and perform the review so that we can preclude through critical evaluation, with a certain level of assurance, that the condensed interim consolidated financial statements have not been prepared, in material aspects, in accordance with the IFRS applicable to interim financial reporting as adopted by the EU, and that the interim group management report has not been prepared, in material aspects, in accordance with the regulations of the German Securities Trading Act applicable to interim group management reports. A review is limited primarily to inquiries of Company employees and analytical assessments and therefore does not provide the assurance attainable in a financial statement audit. Since, in accordance with our engagement, we have not performed a financial statements audit, we cannot issue an auditor's report.

Based on our review no matters have come to our attention that cause us to believe that the condensed interim consolidated financial statements have not been prepared, in material respects, in accordance with the IFRS applicable to interim financial reporting as adopted by the EU, or that the interim group management report has not been prepared, in material respects, in accordance with the regulations of the German Securities Trading Act applicable to interim group management reports.

Dortmund, 31 July 2025

BDO AG

Wirtschaftsprüfungsgesellschaft

Marc Fritz

German Public Auditor

Dr. Marcus Falk

German Public Auditor

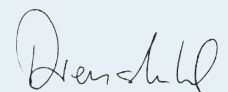
RESPONSIBILITY STATEMENT

To the best of our knowledge, and in accordance with the accounting principles applicable to interim financial reporting, the interim consolidated financial statements give a true and fair view of the assets, liabilities, financial position, and profit or loss of the Group, and the interim group management report includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal opportunities and risks associated with the expected development of the Group in the remaining fiscal year.

Leverkusen, July 31, 2025



Dr. Arne Schneider



Dr. Jan Dienststuhl

Financial calendar 2025

Quarterly results Q2 / 2025 ¹	July 31, 2025
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Quarterly results Q3 / 2025 ¹	November 4, 2025
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¹ The German Securities Trading Act (Wertpapierhandelsgesetz) and the Market Abuse Regulation oblige issuers to announce any information that may have a substantial price impact immediately, irrespective of the financial calendar. Therefore, we cannot rule out having to announce key figures of quarterly and annual results ahead of the dates mentioned above. As we can never rule out changes of dates, we recommend checking them in advance on the website (www.elmos.com).

Contact

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Notes

The half-year financial report of Elmos Semiconductor SE fulfills the requirements of the applicable provisions under the German Securities Trading Act (Wertpapierhandelsgesetz, WpHG) and comprises, according to Section 115 WpHG, condensed consolidated half-year financial statements, a group management report, and a responsibility statement. The consolidated half-year financial statements have been prepared in accordance with the IFRS applicable to interim financial reporting as released by the IASB and adopted by the European Union. The half-year financial report should be consulted together with our Annual Report for financial year 2024. The Annual Report includes a comprehensive presentation of our business activities and notes to the financial indicators applied.

Due to calculation processes, tables and references may produce rounding differences from the mathematically exact values (monetary units, percentage statements, etc.).

Forward-looking statements

This report contains statements directed to the future that are based on assumptions and estimates made by the management of Elmos. Even though we assume the underlying expectations of our forward-looking statements to be realistic, we cannot guarantee these expectations will prove right. The assumptions may carry risks and uncertainties, and as a result actual events may differ materially from the current statements made with respect to the future. Among the factors that could cause material differences are changes in general economic and business conditions, changes in exchange and interest rates, the introduction of competing products, lack of acceptance of new products, and changes in business strategy. Elmos neither intends nor assumes any obligation to update its statements with respect to future events.

This English translation is provided for convenience only. The German text shall be the sole legally binding version.