INVESTOR CALL

Q2 2026

August 31, 2026

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WELCOME

Presenting today:

Andreas Huck, CFO

Marcel Lehmann, COO

Andreas Huck

Mr. Huck joined BOS in 2023 and brings long-standing industry experience having worked in various leading finance functions/Unit-CFO at Continental Corporation, CFO of Rittal International and CFO at Friedhelm Loh Group. Mr. Huck holds a diploma in Business Administration from Justus Liebig University Giessen and is a Chartered Management Accountant

Professional experience: 25+ years

Marcel Lehmann

Mr. Lehmann joined BOS in 2007 and has worked +15 years abroad in China as CEO, Hungary as COO, USA, Mexico and Romania. Mr. Lehmann holds a diploma in Mechanical Eng. from Univ. Darmstadt, as well as a MSc. in Bus. and Eng. from Steinbeis Univ. (GER), Kelley School of Business (USA) and Univ. of Kitakyushu (JAP)

Professional experience: 20+ years

Global leader in kinematics and mechatronics systems - for the automotive industry

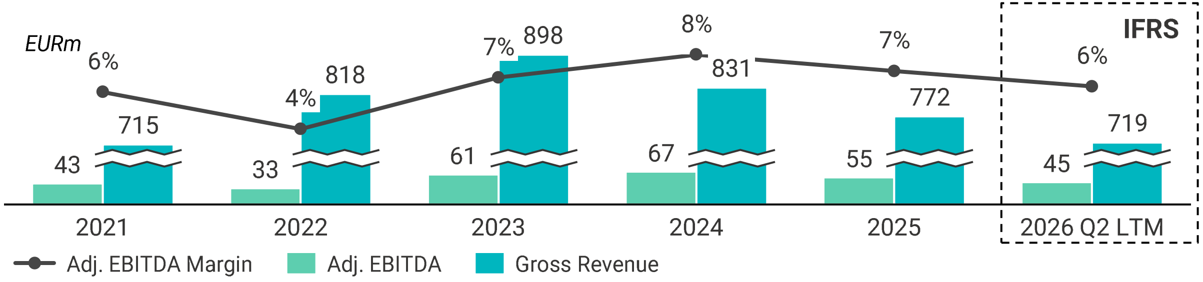
Global leader in kinematics and mechatronic systems, tapping into key growth areas of the automotive industry

Best-cost manufacturing footprint delivers benchmark KPI performance globally, combined with a well-calibrated supply chain management

Wide and balanced customer portfolio[1] of established and emerging OEMs, including in China and North America

High focus on innovation with a longstanding track-record – exemplified by over 600 active patents

The Group employs ~5,400 employees mainly (~90%) based in best-cost countries, founded in 1910 and headquartered in Ostfildern, Germany



+100
Car lines of OEMs served

~30 years
Average customer relationship[1]

~90%
People in best-cost countries

>600
Patents

Note: 1) Among top 10 clients

Business and Strategy Update

Marcel Lehmann, COO

Resilient profitability despite softer demand

EUR million	Q2 2026	Q2 2025
Gross Revenue	**181.5**	197.6
Value Add	**75.9**	81.8
Adj. EBITDA	**13.0**	13.8
Net Leverage (acc. Maintenance Test)	**2.8x**	2.0x
Economic Equity	**40.5**	71.6
Adj. ROCE	**10.0 %**	17.0 %

€ 181.5m
(-8.1%)
Gross Revenue

7.2 %
(+ 0.2 pp)
Adj. EBITDA Margin

2.8x
(+ 0.8)
Net Leverage (acc. Maintenance Test)

10.0 %
(– 7.0 pp)
Adj. ROCE

~5,400
(– 800)
Full-time Equivalents

Note: Figures in brackets indicate changes compared to Q2 2025 results.

Targeted measures to strengthen resilience and restore profitability

Headcount Reduction

Group wide HC reduced by ~800 FTE yoy

Adapting organization to soft market

Capital Market

First interim financial information prepared on an IFRS basis published for Q2 2026; Bond admitted to trading on the regulated market of the Luxembourg Stock Exchange in June 2026

Fulfilling requirements as promised

Customer Program

Ongoing customer discussions to address lower volumes and external cost pressures, targeting a double-digit EUR million contribution

Neutralize external effects

Cost Out Program

Holistic cost-out program targeting a double-digit EUR million run-rate contribution, including approximately EUR 5m expected in 2026

Rightsizing to market environment

Operations

Strong nomination momentum demonstrates continued customer confidence

Market Update

- Soft market environment persists, with cautious OEM production planning and volatile call-off behaviour.
- Lower production volumes and limited visibility continue to impact automotive suppliers
- Regional divergence in market developments, soft trading in Asia (China impacted, while Americas and Europe more stable)

Order book[1]

EUR 3.0bn

Award volume 2026

Q2-26 EUR ~200m
Q2-26 YTD EUR ~410m

Market

1) Solely booked business; 5 years considered only from Q2 2026 until Q3 2031

Financial Update

Andreas Huck, CFO

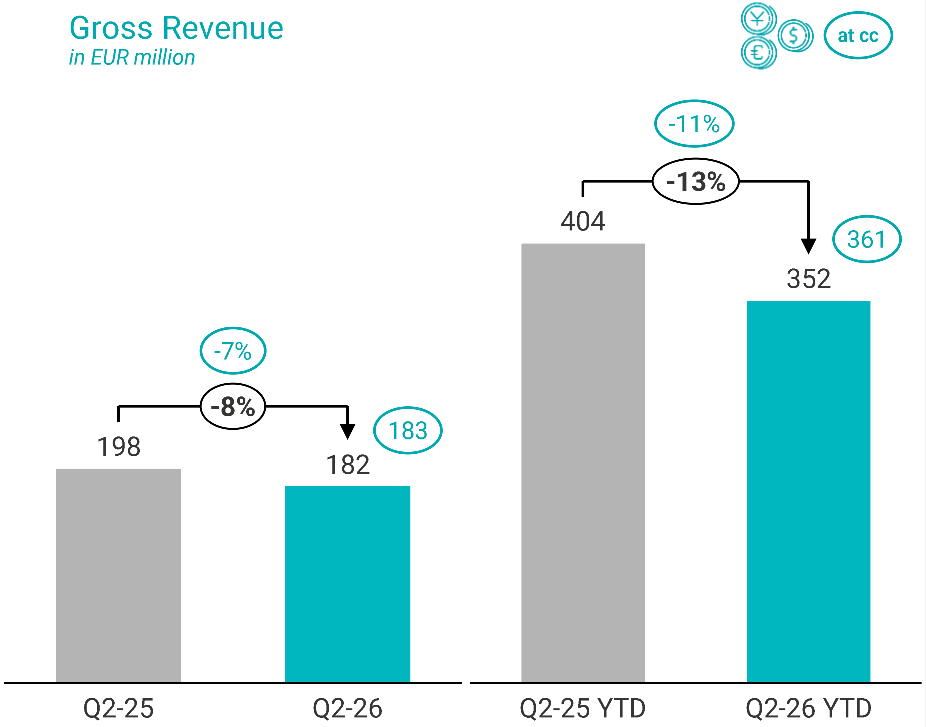
IFRS reporting introduced while covenant testing remains based on German GAAP

- Q2 2026 represents the Group's first published interim financial information prepared on an IFRS basis.
  - The Group's first annual consolidated financial statements with an explicit and unreserved statement of IFRS compliance will be prepared for the year ending 31 December 2026.
  - In accordance with the Bond Terms, the Maintenance Test continues to be calculated on the basis of German GAAP.
- Following approval of the prospectus by the CSSF, the Bond was admitted to trading on the regulated market segment of the Luxembourg Stock Exchange on 24 June 2026.

Revenue impacted by lower volumes, FX and earlier-than-anticipated EOPs

Gross Revenue

in EUR million



Key developments

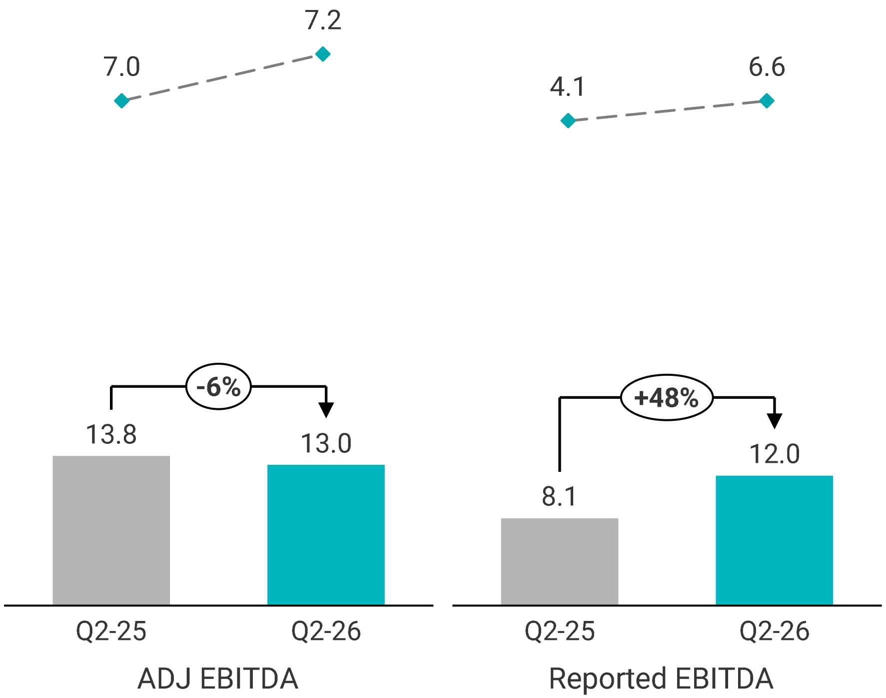
- Q2 2026 Gross Revenue declined by 8.1% to EUR 181.5m compared with EUR 197.6m in Q2 2025.
- Lower customer call-offs and reduced production volumes represented the main drivers of the year-on-year decline.
- Adverse foreign exchange developments reduced Gross Revenue by approximately EUR 2m during the quarter.
- Earlier-than-anticipated EOPs and the continued run-out of selected roof-related business activities provided additional headwinds.
- Q2-2026 YTD Gross Revenue amounted to EUR 351.6m, compared with EUR 404.3m in the prior-year period.

Q2 2026 Financial Update

Reported EBITDA improves as restructuring expenses decline

Q2 ADJ EBITDA & reported EBITDA (and margin)

in EUR million



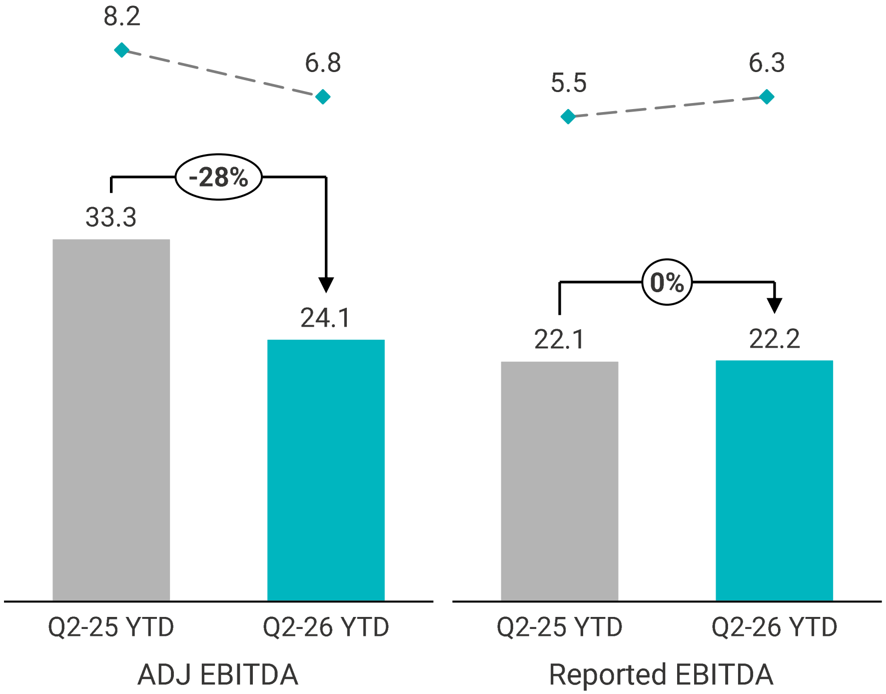
Key developments

- Adjusted EBITDA amounted to EUR 13.0m in Q2 2026 compared with EUR 13.8m in the prior-year quarter.
- The Adjusted EBITDA margin improved slightly to 7.2% from 7.0%, demonstrating cost resilience despite the lower revenue base.
- Reported EBITDA increased by 48% to EUR 12.0m from EUR 8.1m in Q2 2025.
- Restructuring expenses declined to EUR 1.0m from EUR 5.7m in the prior-year quarter.
- The development substantially narrowed the gap between Reported EBITDA and Adjusted EBITDA.
- Lower customer volumes and adverse foreign exchange effects continued to affect operating leverage.

Reported EBITDA stable as adjustments decline

Q2 YTD ADJ EBITDA & reported EBITDA (and margin)

in EUR million



Key developments

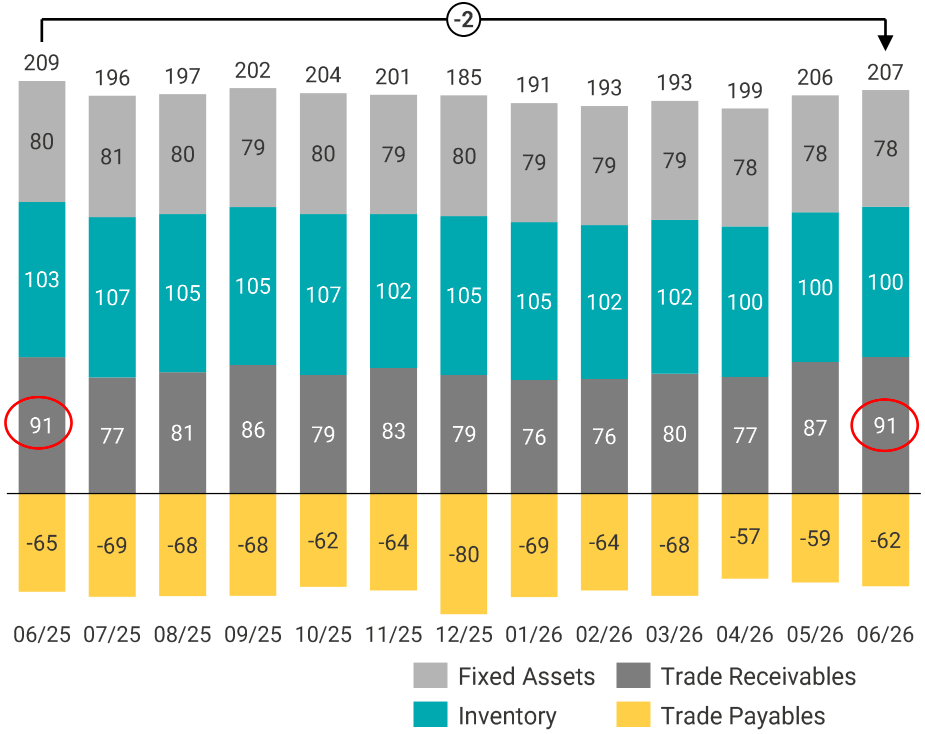
- Adjusted EBITDA declined by 28% to EUR 24.1m YTD from EUR 33.3m in the prior-year period.
- The Adjusted EBITDA margin decreased to 6.8% from 8.2%, reflecting lower volumes, adverse FX effects and restructuring and refinancing advisory cost.
- Reported EBITDA remained stable at EUR 22.2m YTD compared with EUR 22.1m in the prior-year period.
- The Reported EBITDA margin improved to 6.3% from 5.5%, supported by substantially lower restructuring and transformation-related expenses.
- Restructuring expenses declined to EUR 1.8m YTD from EUR 11.2m in the prior-year period.

Q2 2026 Financial Update

Higher receivables increase working capital

Balance Sheet items

in EUR million

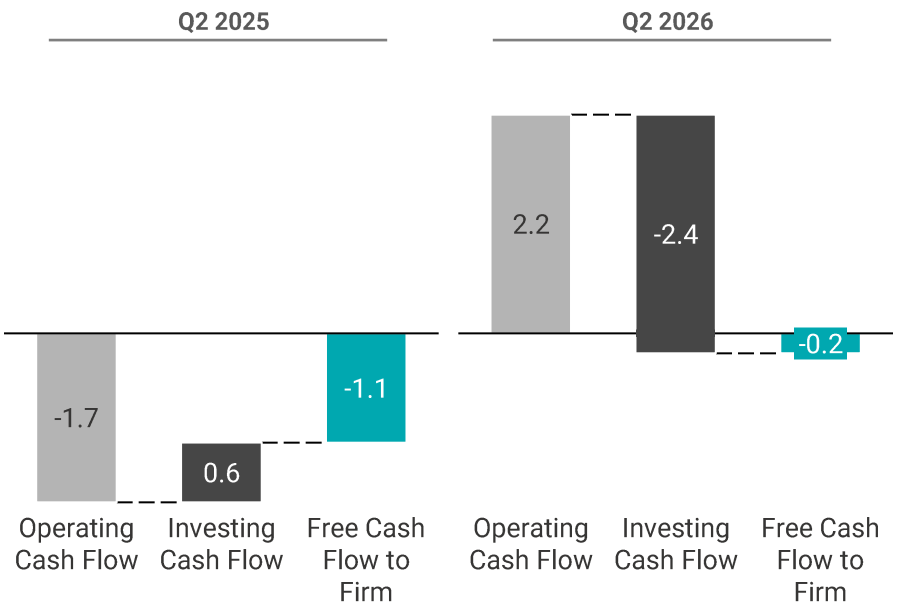


Key developments

- Inventories reduced to EUR 99.9m despite inventory build-up related to supplier EOPs.
- Trade receivables increased due to customer payments outstanding at the reporting date. A significant portion of these balances was collected shortly after the reporting date.
- Trade payables remained within their normal historical range and were influenced by regular payment cycle timing.
- The resulting increase in Trade Working Capital temporarily affected liquidity at quarter-end.

Positive operating cash flow despite higher working capital requirements

Cash Flow
in EUR million



Key developments

- Operating Cash Flow improved to EUR 2.2m in Q2 2026 from EUR -1.7m in Q2 2025.
- Delayed customer payments and the reporting-date timing of supplier payments adversely affected working capital at quarter-end.
- Investing Cash Flow amounted to EUR -2.4m, reflecting continued investment in operating assets.
- Free Cash Flow was broadly balanced at EUR -0.2m compared with EUR -1.1m in Q2 2025.
- On a year-to-date basis, Operating Cash Flow amounted to EUR 1.5m and Free Cash Flow to EUR -3.7m.

Outlook

Gross Revenue

EUR 685-710m

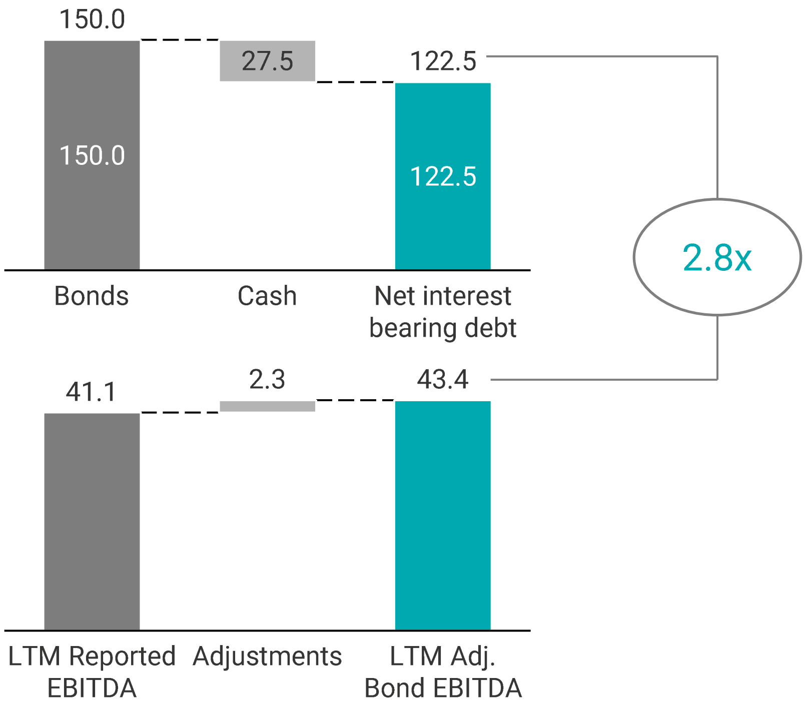
ADJ EBITDA

4.5%-5.5% of Gross Revenue

- The revised outlook reflects cautious OEM production planning, lower customer call-offs, adverse operating leverage and earlier-than-anticipated EOPs.
- Management remains focused on cost reduction, cash preservation and further operational efficiency measures.

Leverage Ratio at 2.8x - Maintenance Test compliant

As of reporting date **June, 30 2026**



Key developments

- Net interest-bearing debt according to the Bond Terms amounted to approximately EUR 122.5m as of 30 June 2026.
- LTM Reported EBITDA amounted to EUR 41.1m.Permitted adjustments resulted in LTM Bond EBITDA of EUR 43.4m.
- The resulting Net Leverage ratio was 2.8x, comfortably below the Maintenance Test covenant of 3.75x.
- In accordance with the Bond Terms, the Maintenance Test continues to be calculated on the basis of German GAAP.

Please note: According to the Bond Terms, the Maintenance Test is continuously calculated based on German local GAAP (HGB), rather than IFRS

INVESTOR CALL

Q&A

Thank you
for participating in the
BOS Group investor call.

Capital Markets Calendar

Upcoming financial events	
Nov 30, 2026	Q3 2026 results