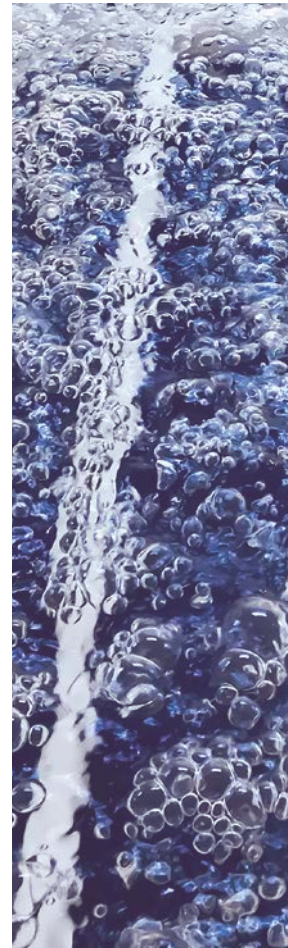


Report of the
1st Quarter 2026

Interim Report as of March 31, 2026 (unaudited)



Business Trends and Situation of the SINGULUS TECHNOLOGIES Group

SINGULUS TECHNOLOGIES AG Reports Consolidated Financial Figures for the First Quarter of 2026

SINGULUS TECHNOLOGIES reports the Group's financial figures for the first quarter of 2026. Revenue reached € 21.8 million in the reporting quarter (previous year: € 16.4 million). Earnings before interest and taxes (EBIT) were positive at € 2.2 million (previous year: € 0.5 million). Order intake in the first quarter of 2026 amounted to € 28.8 million, significantly exceeding the prior-year figure of € 6.4 million. The order backlog as of March 31, 2026, was € 69.5 million (prior year: € 67.4 million). In the first quarter of 2026, the gross margin reached 36.0% (previous year: 34.6%).

The Company's annual financial statements for the 2025 fiscal year were audited by the auditors appointed by the Annual General Meeting and were issued an unqualified audit opinion. The Supervisory Board of SINGULUS TECHNOLOGIES AG has reviewed and approved the annual financial statements, the consolidated financial statements, and the combined management report for the 2025 fiscal year, thereby adopting the Company's annual financial statements. The 2025 annual financial statements will be published on May 12, 2026, on the company's website at: <https://www.singulus.com/financial-reports/>.

Agreement with Technology Company/ Refinancing of Significant Portions of Debt Financing

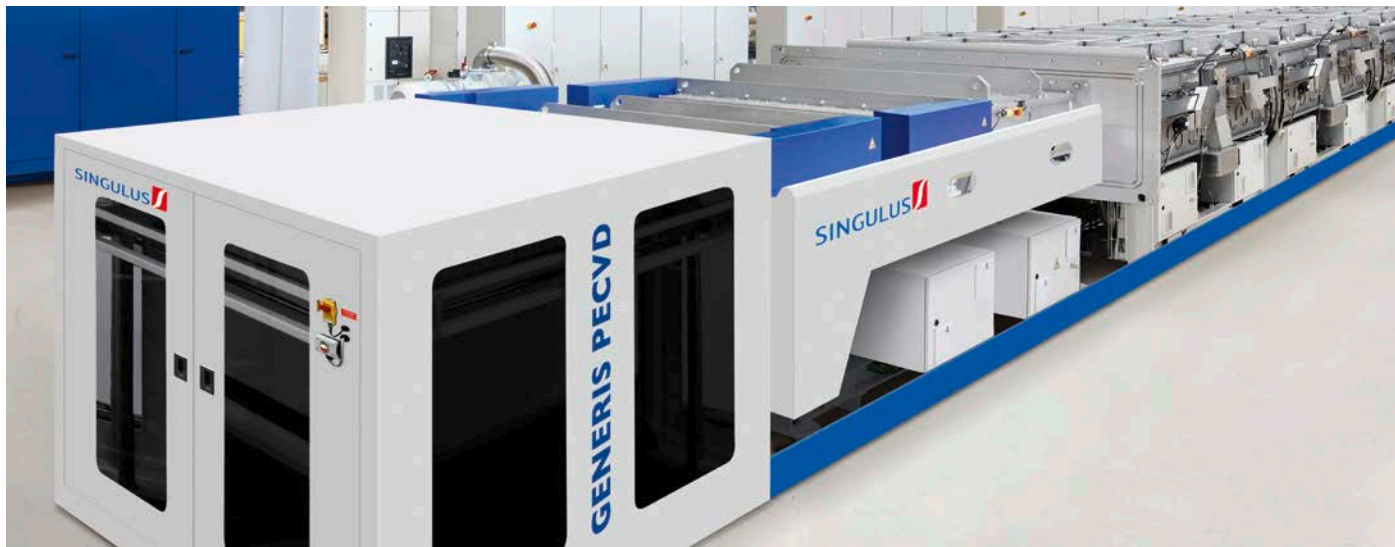
At the end of the first quarter of 2026, SINGULUS TECHNOLOGIES entered into a strategic cooperation agreement with a leading global technology company in the solar sector. The agreements include, among other things, a comprehensive refinancing of significant existing liabilities. The previous debt financing is being replaced by a long-term financing solution with a five-year horizon. The existing corporate bond, the senior secured loan, and the loan from a Chinese bank have been repaid.

These measures strengthen financial stability and create room for operational and technological advancement as well as for expanding strategic options.

Segments

Solar Segment

SINGULUS TECHNOLOGIES focuses on highly efficient cell technologies in the solar sector. The company offers both individual systems and integrated turnkey solutions to support customers in rapidly establishing scalable production lines. The goal is the industrial production of solar cells with high efficiencies and improved long-term stability.



In addition to crystalline cell technology, SINGULUS TECHNOLOGIES also develops production systems for perovskite tandem solar cells, which unlock efficiency potential beyond that of conventional silicon technologies. After the company had already delivered several systems for pilot production in 2025, it secured another order for a vacuum coating system in the first quarter of 2026.

SINGULUS TECHNOLOGIES holds an established market position in the thin-film technologies CIGS and cadmium telluride. To this end, the company supplies machines, processes, and technological expertise for the manufacture of solar cells and modules. A particular focus is on sophisticated coating and specialty processes, where SINGULUS TECHNOLOGIES contributes its technological expertise.

Semiconductor Segment

With the TIMARIS platform, SINGULUS TECHNOLOGIES offers a technologically mature, modular solution for high-precision vacuum coating processes that is specifically tailored to the growing demand in specialized semiconductor applications. The Executive Board intends to leverage this position and further expand the Semiconductor Segment as a strategic growth pillar, including adjacent technologies and applications. Further developments will be reported in the coming periods.

In the first quarter of 2026, SINGULUS TECHNOLOGIES received a follow-up order for a coating system based on the TIMARIS platform for the production of Micro LEDs. Following the successful commissioning of the first system, the customer is expanding its production capacities.

SINGULUS TECHNOLOGIES is focusing its PECVD development on the in-line deposition of passivation, anti-reflective, and semiconductor layers to increase the efficiency of crystalline silicon photovoltaic cells.



TIMARIS vacuum coating system for the manufacture of magnetic sensors

In addition, another order was secured for a TIMARIS system for the production of MRAM (Magnetoresistive Random Access Memory) components. SINGULUS TECHNOLOGIES already has proven delivery experience in this segment and is strengthening its position in a technologically demanding and high-growth submarket of the semiconductor industry. The increasing demand for high-performance and energy-efficient memory solutions opens up additional order potential.

Life Science Segment

In the Life Science segment, new applications are increasingly being developed alongside the core business. These include, in particular, the growing demand for decorative coatings in the cosmetics industry as well as additional

potential in medical technology applications. This diversification specifically expands the technology portfolio and strengthens its contribution to earnings growth.

SINGULUS TECHNOLOGIES collaborates strategically with partner companies and offers specialized equipment solutions such as POLYCOATER and DECOLINE II, which are designed for environmentally friendly, chrome-free coating processes.

In the medical technology sector, SINGULUS TECHNOLOGIES is developing new production processes with a new customer. If the application is successfully validated, associated investments and an expansion of the collaboration are expected.

Investment Case – Leveraging Existing Strengths in High-growth Markets

Based on its technological expertise in coating technology and wet chemical processes, SINGULUS TECHNOLOGIES is systematically tapping into additional application areas. To this end, the company is consistently further developing its strengths in combined process and process technology and aligning them with promising applications, thereby securing its long-term competitive position.

Summary of Risks

The risk report of SINGULUS TECHNOLOGIES AG shows that the company operates in an environment strongly characterized by global uncertainties. Geopolitical tensions, economic fluctuations, and potential disruptions in supply chains can have a negative impact on sales, production, and procurement, and thus also weigh on the company's liquidity situation. In addition, there is a fundamental risk that factors not yet identified or classified as immaterial may influence the company's net assets, financial position, and results of operations in the future.

The focus is on financial risks, particularly liquidity risk. This arises primarily from potential delays or defaults in customer payments, as well as from the failure to receive advance payments on new projects. Since project-related advance payments often must

be secured by surety bonds, a significant portion of cash and cash equivalents is tied up and is not available for operational financing. Depending on how the project progresses, this can lead to liquidity bottlenecks. Ensuring sufficient liquidity in 2026 and 2027 depends largely on planned payments from existing orders being received on time and on securing new projects. Without the realization of these plans, the liquidity base is not secured.

A key change is the restructuring of financing agreed upon in March 2026. As part of a strategic partnership, a loan of € 29.0 million with a five-year term and the issuance of a convertible bond in the amount of € 3.6 million were concluded. This new debt financing served primarily to refinance existing liabilities. Consequently, the corporate bond previously issued with a nominal value of € 12.0 million and an original maturity date of July 22, 2026, will be redeemed early. The repayment amount is 105.0% plus accrued interest. The secured loan in the amount of € 4.0 million and the loan from a Chinese commercial bank with a volume of approximately € 9.0 million have been fully repaid. The new debt financing is secured by current assets, real estate, and other tangible and intangible assets. At the same time, other existing financing arrangements were extended. These measures have restructured SINGULUS TECHNOLOGIES' financing on a long-term basis for five years.



SILEX III BPP for the wet chemical treatment of bipolar plates for use in hydrogen technology

In the past, CNBM/Triumph provided an advance payment for technology in the amount of € 6.0 million through a subsidiary. The parties expect that the transaction in question – involving the sale and licensing of selected and specific know-how in the field of thin-film technology – could be successfully implemented by September 30, 2026, at which point it will have the effect of discharging the relevant obligations. Due to the ongoing negotiations regarding the final terms of the delivery or return, there are uncertainties regarding the successful conclusion of these negotiations and the associated transaction volume.

Overall, liquidity risk has decreased compared to the previous year but remains significant. The risk of bad debt is assessed as moderate and unlikely to occur.

To manage these risks, the company relies on a combination of liquidity reserves, regular liquidity planning, and close monitoring. In addition, receivables are secured through export credit insurance, credit checks, and guarantees. At the same time, efforts are being made to reduce the burden of surety bonds. The Executive Board currently assumes that the planned cash inflows will be realized, new projects can be acquired, and negotiations regarding the thin-film technology transaction described above will be successfully concluded. On this basis, the company's financing is considered secure for the forecast period, even though uncertainties remain.

In addition to financial risks, the company is exposed to significant market risks. These arise in particular from dependence on global

economic cycles and the willingness of international customers to invest. In the Solar Segment, the energy policy orientation of key markets such as China and the U.S. also plays a decisive role. Political measures, such as changes to subsidy programs or trade policy interventions, can significantly influence demand for production facilities. For example, political changes in the U.S. have led to higher costs and uncertainties in the short term but could also create incentives for local investment in the long term.

Structurally, the solar business is characterized by a small number of high-volume projects, resulting in a high degree of dependence on individual customers and orders. Even minor delays or cancellations can have a significant impact on business performance and are difficult to offset in the short term. Added to this is intense competition, particularly from Chinese suppliers with state support, which can lead to price pressure and potential losses of market share. Furthermore, there is a risk that alternative energy generation technologies will gain importance in the future and negatively impact demand for photovoltaic solutions.

Overall, the risk report shows that the risk situation has improved as a result of the restructuring of financing. Fundamental dependencies on project business, cash flows, and external market conditions remain. Financial stability is closely linked to operational performance and remains vulnerable to disruptions in project execution or in the market environment. We refer to the risk report published with the 2025 annual financial statements.

Outlook for the 2026 Fiscal Year

SINGULUS TECHNOLOGIES expects a significant increase in sales for 2026 compared to the previous year, 2025. In addition, the company's earnings situation is expected to improve further. Revenue of approximately € 83.0 million is anticipated. EBIT is projected to be positive, in the low single-digit millions.

For the Group, revenue is expected to be distributed across the three segments – Solar, Semiconductor, and Life Science – in a ratio of approximately 2:1:1. The key drivers for the EBIT forecast in the low single-digit million range are the Solar and Semiconductor segments, each of which is expected to make a positive contribution to earnings. The company's financing structure is described in the section on financial risks in the risk report.

Sincerely,

The Executive Board

SINGULUS TECHNOLOGIES AG

Future-oriented Statements and Forecasts

This report contains future-oriented statements based on the current expectations, assessments and forecasts of the Executive Board as well as on the currently available information to them. Known as well as unknown risks, uncertainties and impacts could cause the actual results, the financial situation or the development to differ from the statements made in this report. We assume no obligation to update the future-oriented statements made in this report.

Q1-2026 Financial Key Figures at a Glance (preliminary and unaudited)

		Q1-2026	Q1-2025
Revenue (gross)	€ million	21.8	16.4
Order intake	€ million	28.8	6.4
Order backlog (03/31)	€ million	69.5	67.4
EBIT	€ million	2.2	0.5

Company Calendar 2026

May 2026	
Annual Financial Statements 2025	May 12
May 2026	
Report Q1-2026	May 12
August 2026	
Half-year report 2026	August 12
August 2026	
Annual General Meeting for the year 2025	August 27
November 2026	
Report Q3-2026	November 11



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