innoscripta

H1 2026 Earnings.

Reporting date: 30 June 2026

At a glance.

Customers

2,900+
Signed customers as of 30 June 2026
30 June 2025: 2,100+

2.9 years
Average initial contract duration
97% with auto-renewal

<2 %
Churn Rate(1)

<5 %
Cumulative Churn since 2020(2)

Financials

>57 %
Adj. EBIT margin H1 2026A(3)
H1 2025: >55 % (4)

>90 %
EBIT CAGR 2022A–2025A(4)

2026 GUIDANCE
140M € revenue
80M € EBIT

Note(s): (1) Customer churn rate refers to the number of customer contracts for which termination notice was received in the reporting period, including contracts still active until the end of their contractual term, divided by the sum of existing and newly signed customer contracts in the reporting periode; (2) Cumulative customer churn rate since 2020 refers to the total number of customer contracts for which termination notice had been received by 30 June 2026, including contracts still active until the end of their contractual term, divided by the sum of the existing and newly signed customer contracts in the reporting periode; (3) EBIT Q2 2026A is adjusted for 535k€ of non-recurring expenses related to corporate restructuring and the establishment of the Group structure, as well as office relocations, temporary duplicate rents and fit-out costs. (4) EBIT 2024A and EBIT 2025A are adjusted for IPO costs.
Source(s): Company information, unaudited.

Market Share.

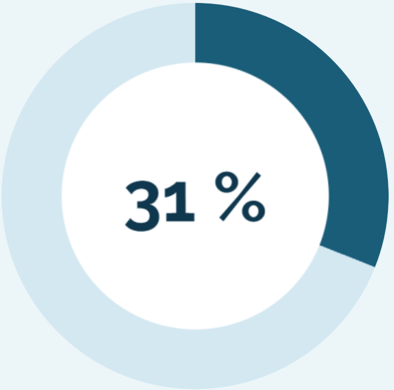
German R&D Workforce

■ Represented in Clusterix

Employees represented in Clusterix are equivalent to more than 10% of Germany's total R&D workforce.[1]

~70,000 employees registered in Clusterix
(as of August 2026)

Large Enterprises with BSFZ certificate in 2025



■ innoscripta clients

innoscripta served 31 % of all large enterprises (non-SME) that received at least one positive BSFZ certificate in 2025.[2]

Note(s): (1) Based on 632,551 R&D employees in Germany's business sector in 2023. Definitions of R&D personnel may differ; comparison is intended to indicate relative scale; (2) Based on official BSFZ statistics for 2025 published by the German Federal Ministry for Research, Technology and Space (BMFTR) and the Company's internal customer data and management analysis. Classification based on the European Commission's SME definition; companies with 250 or more employees are classified as large enterprises, subject to the further criteria of the EU SME definition.
Source(s): Company information; Stifterverband Wissenschaftsstatistik, R&D statistics 2023; BSFZ statistics.

Recently launched international markets - H1 2026 and subsequent developments.

France
Launched February 2026 · Balma

7bn€ R&D tax credits claimed p.a.(1)

WHY NOW?

One of Europe's largest R&D incentive regimes

Rising focus on substantiation and auditability of claimed activities

4 signed customers

Target: 15 employees by end of 2026

United States
Launched February 2026 · New York

34bn€ Federal R&D tax credits claimed p.a.(2)

WHY NOW?

Section G of Form 6765 from tax years after 2025

Qualified expenses to be reported at business-component level

5 signed customers

Target: 15 employees by end of 2026

United Kingdom
Launched July 2026 · Manchester

9bn€ R&D tax credits claimed p.a.(3)

WHY NOW?

HMRC has significantly increased scrutiny of claims

Additional information requirements and higher documentation expectations

1st software sector customer signed

Target: 15 employees by end of 2026

Addressable market multiplies with internationalisation

Payout volume (p.a.): **50bn€** new markets | **1.2bn€** Germany 2025(4)

Note(s): (1) R&D tax credits amount claimed for the year 2021 in France; (2) R&D tax credits amount claimed for the year 2023/2024 in the US, converted using an EUR/USD FX rate of $1.18; (3) R&D tax credits amount claimed for the years 2022 to 2023 in the United Kingdom, converted using an EUR/GBP FX rate of £0.87; (4) Payout Amount FY 2025 (German Federal Ministry of Finance, Tax Revenues, Q4 2025, published Jan 29, 2026).
Source(s): GOV.UK (2022); Ministère de l'enseignement supérieur et de la recherche (2021); German Federal Ministry of Finance; U.S. Department of the Treasury – Tax Expenditures (2024).

Clusterix migration – strengthening scalability with a temporary impact on Q2 growth.

3 systems → Clusterix infrastructure

→ Clusterix

Customer account migration	Data migration
Workflow standardization	Automated validation

Temporary submission slowdown

- Lower Q1 submission volume (affects Q2 topline)
- Fewer BSFZ submissions during transition
- Operational resources focused on migration

Going forward

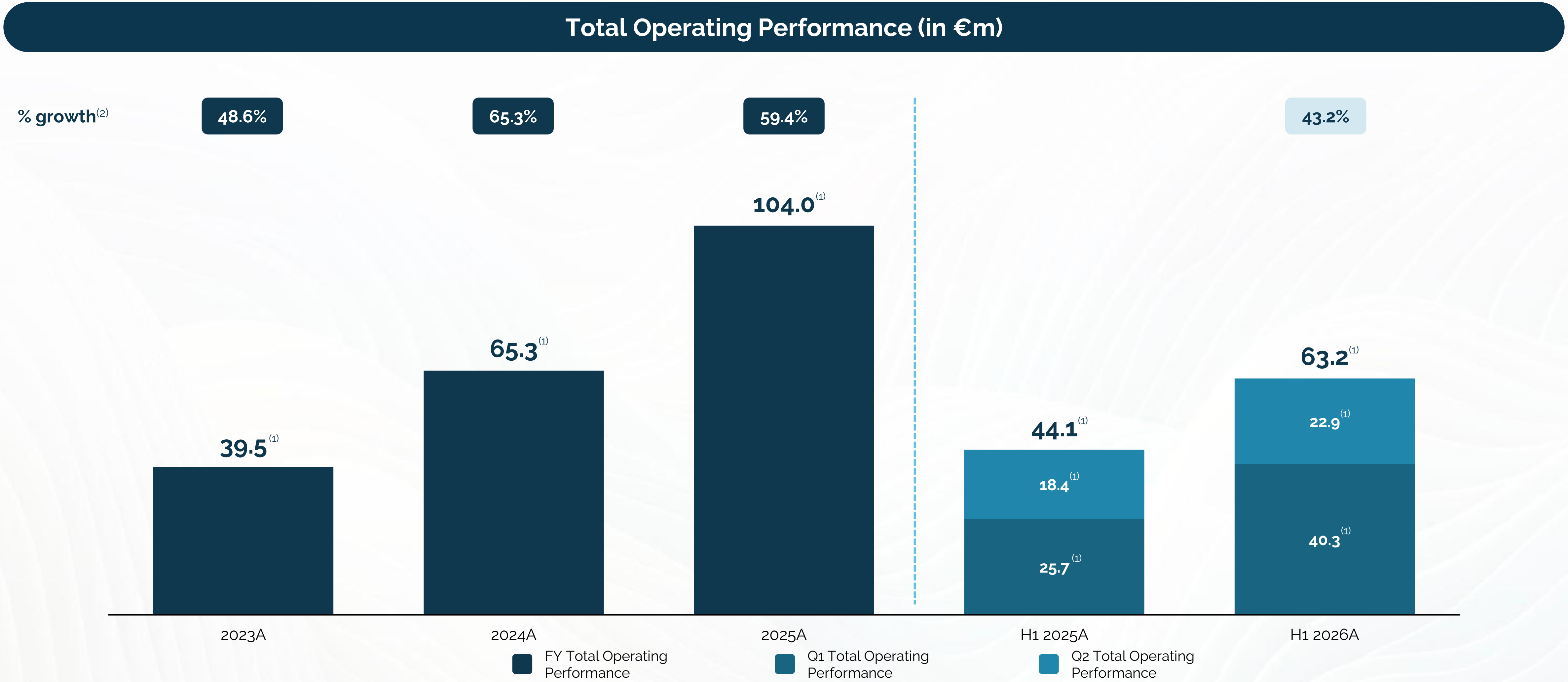
- ✓ Higher data quality
- ✓ Faster digital processing
- ✓ Scalable international workflows
- ✓ Stronger platform for future growth

Short-term timing effect. Long-term scalability improvement – we invest in the future.

Source(s): Company information.

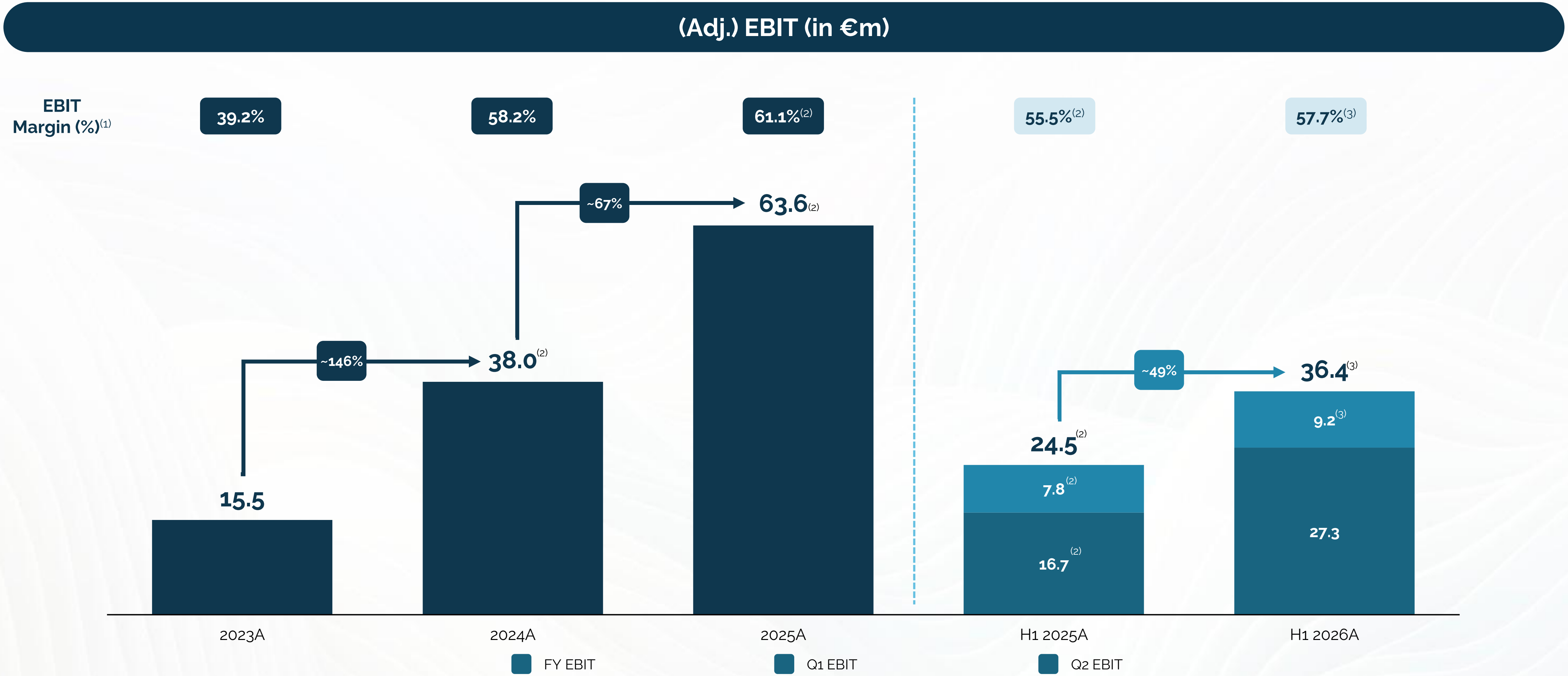
Trading Update.

Continued topline growth momentum in H1 2026.



Note(s): (1) Includes total revenues, change in work-in-progress and other operating income; (2) year-on-year growth.
Source(s): Company information, unaudited.

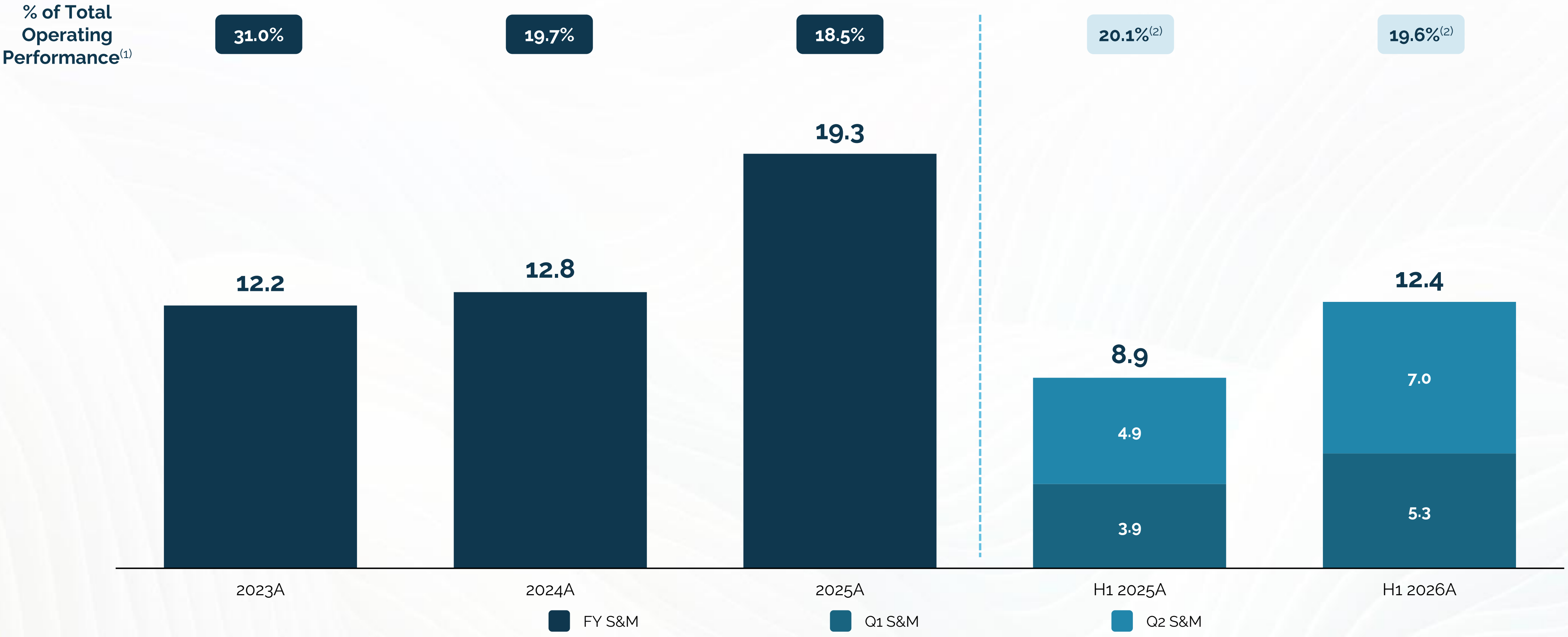
Further EBIT growth and operating leverage in H1 2026.



Note(s): (1) Calculated as % of total operating performance, which includes total revenues, change in work-in-progress and other operating income; (2) EBIT 2024A, 2025A, Q1 2025A and Q2 2025A are adjusted for IPO costs; (3) EBIT Q2 2026A is adjusted for 535k€ of non-recurring expenses related to corporate restructuring and the establishment of the Group structure, as well as office relocations, temporary duplicate rents and fit-out costs.
Source(s): Company information, unaudited.

Sales & Marketing efficiency improved further in H1 2026, underlining scalability.

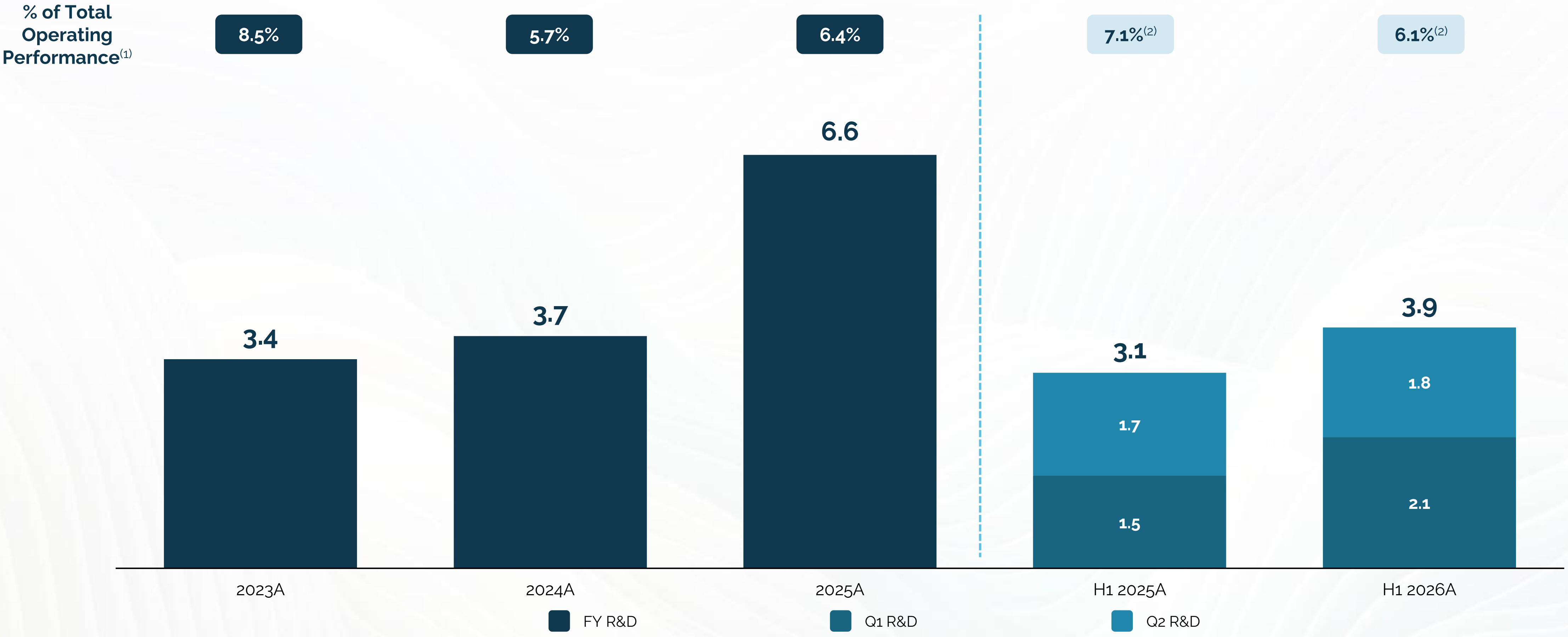
Sales & Marketing (in €m)



Note(s): (1) Includes total revenues, change in work-in-progress and other operating income; (2) H1 2025A and H1 2026A ratio.
Source(s): Company information, unaudited.

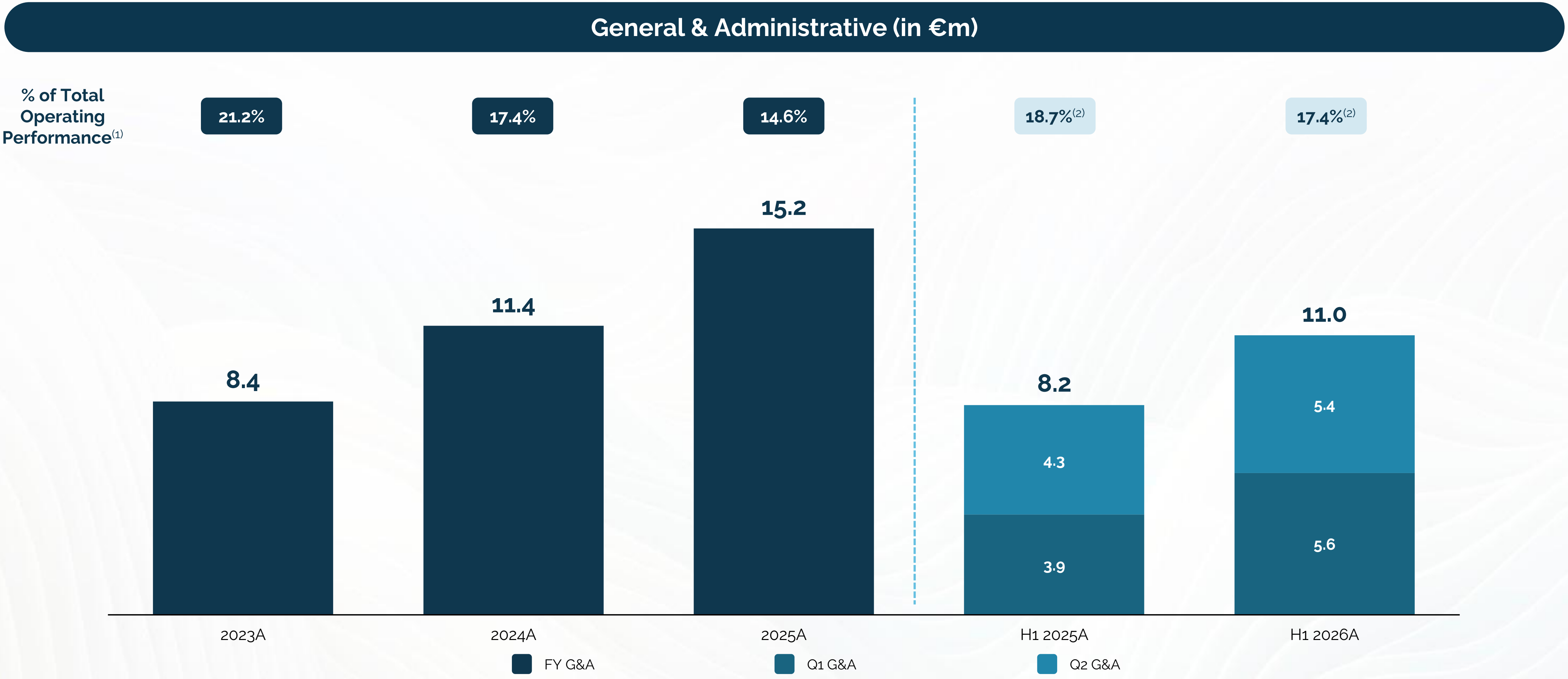
Continued expansion of R&D investments alongside increasing efficiency.

Research & Development (in €m)



Note(s): (1) Includes total revenues, change in work-in-progress and other operating income; (2) H1 2025A and H1 2026A ratio.
Source(s): Company information, unaudited.

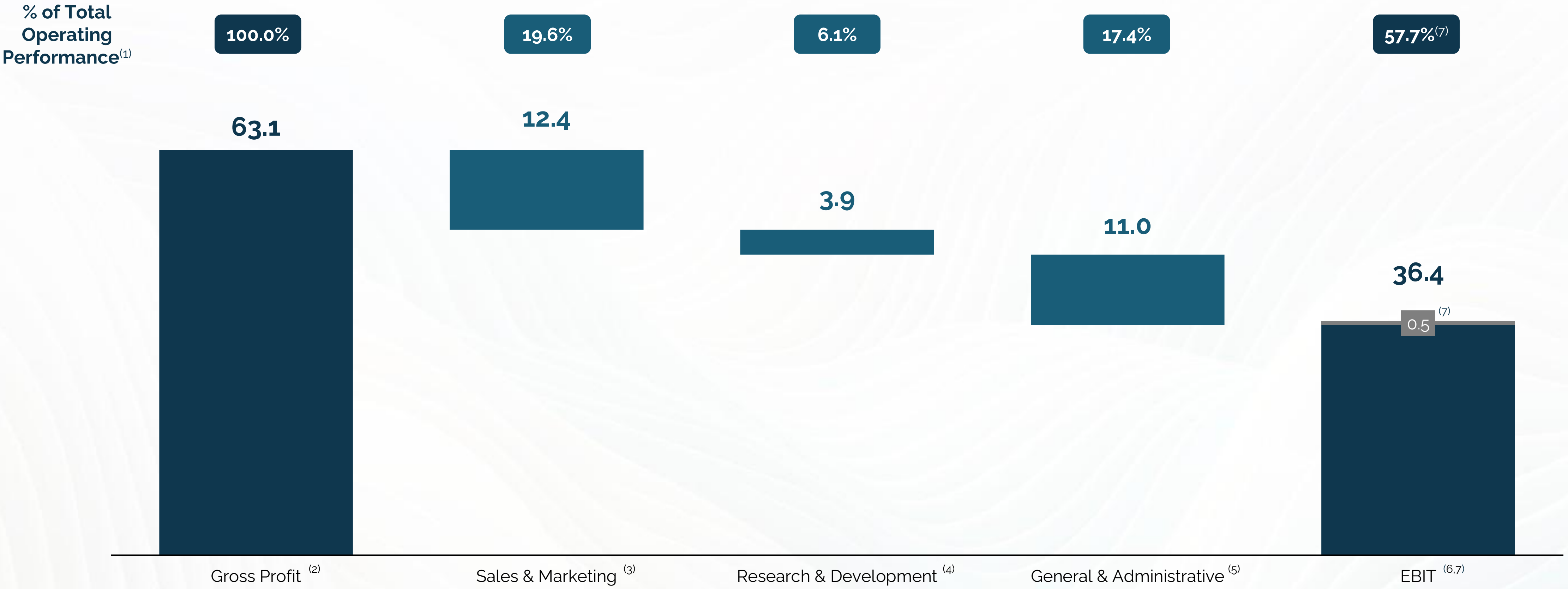
Continued improvement in G&A efficiency.



Note(s): (1) Includes total revenues, change in work-in-progress and other operating income; (2) H1 2025A and H1 2026A ratio.
Source(s): Company information, unaudited.

Healthy profitability driven by operational efficiency.

Bridge to EBIT (in €m) - stand-out H1 2026



Note(s): (1) Includes total revenues, change in work-in-progress and other operating income; (2) Gross Profit calculated as total revenue plus change in work-in-progress, plus other operating income, minus COGS (excluding R&D freelancer and other freelancer costs); (3) Sales & Marketing includes primarily salaries and bonus payments as well as other financial benefits such as the provision of company cars as well as expenses for regular professional education and sales training programs for our sales staff; (4) Research & Development includes primarily salaries and bonus payments as well as other financial benefits for our R&D professionals. R&D includes a portion of R&D freelancer and other freelancer costs excluded from the COGS; (5) General & Administrative includes office rent payments, utilities, insurance, executive's wages and benefits, office equipment, legal and other advisory fees and accounting staff employees. G&A includes a portion of R&D freelancer and other freelancer costs excluded from the COGS; (6) EBIT calculated as consolidated net income before taxes on income, interest and other similar expenses and other interest and similar income; (7) EBIT Q2 2026A is adjusted for 535k€ of non-recurring expenses related to corporate restructuring and the establishment of the Group structure, as well as office relocations, temporary duplicate rents and fit-out costs.

Source(s): Company information, unaudited.

Continued solid cash generation.

Adj. EBIT to Free Cash Flow (in €m)

EURm	H1 2026A	H1 2025A
Adjusted EBIT	**36.4** [5]	**24.5** [4]
Depreciation and amortization of fixed assets	0.2	0.1
Adjusted EBITDA	**36.7** [5]	**24.6** [4]
Changes in provisions	1.0	1.3
Other non-cash expenses / income	0.7	0.8
Changes in current assets	0.9	(3.6)
Changes in current liabilities	(2.9)	0.2
Profit from disposal of fixed assets	0.0	0.0
Income tax payments	(10.8)	(1.6)
Adj. Cash flow from operating activities	**25.5**	**21.6**
Payments received from disposal of fixed assets	0.0	0.0
Investments in PPE[1]	(1.0)	(0.1)
Investments in financial assets	0.0	0.0
Interest received	0.4	0.1
Cash flow from investment activities	**(0.6)**	**(0.0)**
uFCF[2]	**24.9**	**21.6**
Adjusted FCF[3]	**39.8**	**22.3**
% of adj. EBIDTA	*108.6%*	*90.9%*

Note(s): (1) Properties, Plants & Equipment; (2) Defined as adj. Operating Cash Flow + Investing Cash Flow; (3) Calculated as adj. EBITDA – change in net working capital – Capex; (4) EBIT H1 2025 a is adjusted for IPO costs; (5) EBIT H1 2026 is adjusted for 535k€ of non-recurring expenses related to corporate restructuring and the establishment of the Group structure, as well as office relocations, temporary duplicate rents and fit-out costs.
Source(s): Company information, unaudited.

Q & A.

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