kapsch challenging limits

Kapsch TrafficCom

Result for the first quarter of 2026/27.

August 26, 2026.

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Headlines.

Q1 2026/27 (April 1, 2026, to June 30, 2026).

Revenues of € 105mn up 5% from the prior-year figure.

EBIT of € 2mn, positive compared to € -2mn (adjusted for the Germany effect) in the prior year.

Sale of majority stake in tolltickets agreed upon.

Restructuring plan under development; comprehensive measures planned.

Outlook for the full year 2026/27: Revenues and EBIT above prior-year figures.

Selected key data.

Q1 2026/27.

April 1, 2026, to June 30, 2026

Revenues

€ 105.2mn (+4.7% ↗)

Q1 2025/26: € 100.4mn

Result for the period (attributable to equity holders)

€ -1.1mn (↘)

Q1 2025/26: € 10.3mn)

EBIT

€ 2.3mn (-89.3% ↘)

Q1 2025/26: € 21.7mn

Net debt

(June 30, 2026)

€ 119.0mn (+4.9% ↗)

March 31, 2026: € 113.4mn

EBIT margin

2.2% (-19.4 PP ↘)

Q1 2025/26: 21.6%

Total assets

(June 30, 2026)

€ 388.8mn (+1.3% ↗)

March 31, 2026: € 383.6mn

Free cash flow

€ -1.8mn (-90.1% ↘)

Q1 2025/26: € -18.3mn

Equity ratio

(June 30, 2026)

17.1% (-0.6 PP ↘)

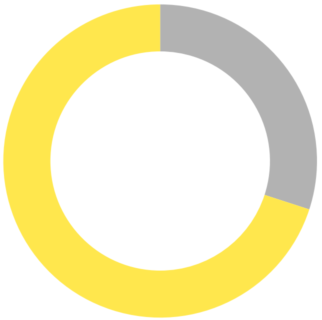
March 31, 2026: 17.7%

Revenue up 4.7% compared with the same quarter last year.

Modest business growth across all regions; revenues from implementation projects were 22.3% higher than in the same quarter of the previous year.

Segments.

Tolling revenue remained stable; traffic management recorded revenue growth.

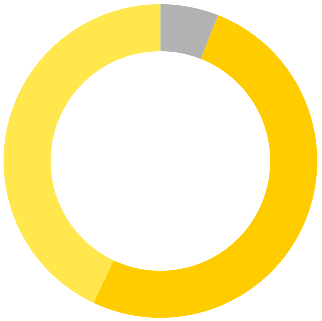


70% **Tolling**
€ 73mn (↘ -0.2%)

30% **Traffic management**
€ 32mn (↗ +18.3%)

Regions.

Year-on-year growth in all three regions.



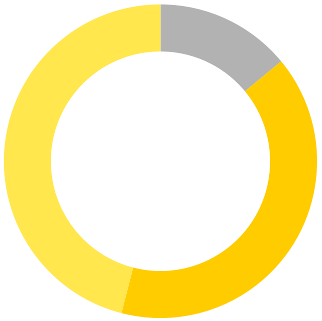
43% **EMEA**
€ 45mn (↗ +2.8%)

51% **Americas**
€ 54mn (↗ +5.6%)

6% **APAC**
€ 6mn (↗ +13.1%)

Business types.

Significant increase in implementation revenue.



46% **Operations**
€ 48mn (↘ -4.9%)

40% **Implementation**
€ 42mn (↗ +22.3%)

14% **Components**
€ 15mn (↘ -2.6%)

Segments: New implementation projects visible in both segments.

Prior-year EBIT in the tolling segment included one-time income from Germany of € 23mn; Q1 2026/27 operationally positive.

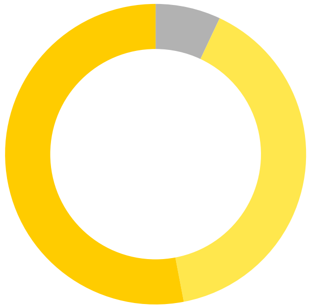
Tolling segment.

All figures in € mn unless otherwise stated.	Q1 2025/26	Q1 2026/27	+/-
Revenues	**74**	**73**	**-0%**
Implementation	24	30	+24%
Operations	34	28	-16%
Components	15	15	-2%
EBIT	**20***	**2**	**-92%**
EBIT margin	*27%**	*2%*	-25 PP

Traffic management segment.

All figures in € mn unless otherwise stated.	Q1 2025/26	Q1 2026/27	+/-
Revenues	**27**	**32**	**+18%**
Implementation	10	12	+19%
Operations	17	20	+19%
Components	0.2	0.1	-30%
EBIT	**1.5**	**0.7**	**-56%**
EBIT margin	*5%*	*2%*	-3 PP

Revenues in tolling segment by region.

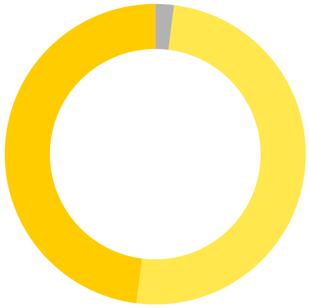


40% **EMEA**
€ 30mn (↘ -3.8%)

53% **Americas**
€ 39mn (↗ +0.8%)

7% **APAC**
€ 5mn (↗ +17.2%)

Revenues in traffic management segment by region.



50% **EMEA**
€ 16mn (↗ +17.9%)

48% **Americas**
€ 15mn (↗ +20.4%)

2% **APAC**
€ 1mn (↘ -8.9%)

* Includes a positive one-time effect in 2025/26 resulting from the settlement in Germany.

Slightly upward revenue trend, EBIT positive with no significant one-time effects.

Positive EBIT reflects the adjustment of the cost base that began last year.

All figures in € mn unless otherwise stated.		**Q1 2025/26**	**Q1 2026/27**	**+/-**
Revenues		**100.4**	**105.2**	**+5%**
Other operating income	01	31.2	4.3	-86%
Changes in finished and unfinished goods		-0.7	1.2	–
Cost of materials and other production services	02	-32.0	-32.7	+2%
Personnel expenses	02	-57.4	-57.7	+1%
Other operating expenses		-20.4	-18.8	-8%
Proportional result of associates and joint ventures		3.6	3.9	+7%
EBITDA		**24.8**	**5.2**	**-79%**
Amortization, depreciation and impairment		-3.1	-2.9	-6%
EBIT	03	**21.7**	**2.3**	**-89%**
EBIT margin		21.6%	2.2%	-19 PP

Key influencing factors in Q1 2026/27:

01 In the prior year, income from settlement in Germany was included in the amount of € 23.4mn.

02 Expenses increased less than revenues as a result of cost-cutting measures.

03 Prior-year EBIT included the Germany effect; Q1 2026/27 was positive, with no significant one-time effects; corresponds to an operating improvement of € 4.0mn.

The result for the period attributable to equity holders was € -1.1mn.

The financial result was primarily influenced by foreign exchange effects.

All figures in € mn unless otherwise stated.	**Q1 2025/26**	**Q1 2026/27**	**+/-**
EBIT	**21.7**	**2.3**	**-89%**
Interest (net result)	-2.8	-2.3	-20%
FX (net result)	-4.5	0.2	–
Other (net result)	-1.8	-0.7	-61%
Financial result 01	**-9.1**	**-2.7**	**-70%**
Result before income tax	**12.5**	**-0.4**	**–**
Income tax	-2.0	-0.5	-75%
Result for the period	**10.5**	**-0.9**	**–**
Non-controlling interests	0.2	0.2	-26%
Result attributable to equity holders	**10.3**	**-1.1**	**–**
Earnings per share (EPS) in €	0.72	-0.08	–

Key influencing factors in Q1 2026/27:

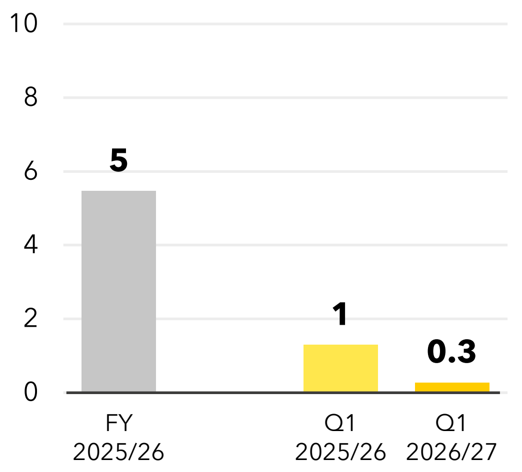
01 The financial result was positively impacted by

- lower interest expense and
- foreign exchange effects, primarily from the U.S. dollar.

Stable balance sheet with low liquidity.

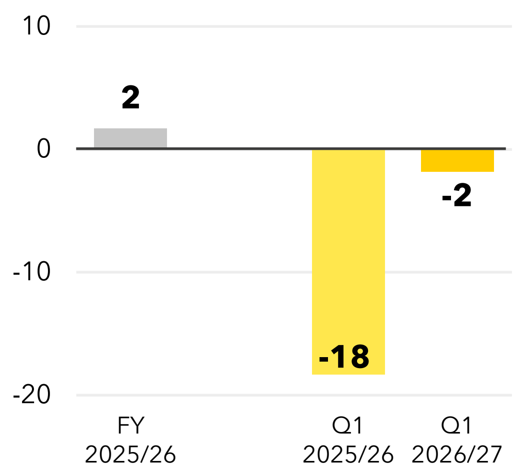
Key points of the restructuring plan agreed upon to improve the financial position.

Net investments.



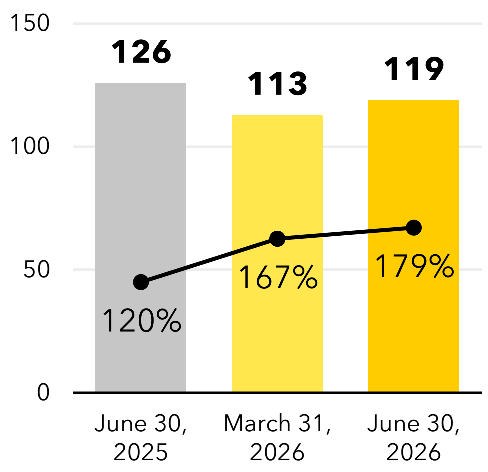
- **Net investments slightly decreased.**

Free cash flow.



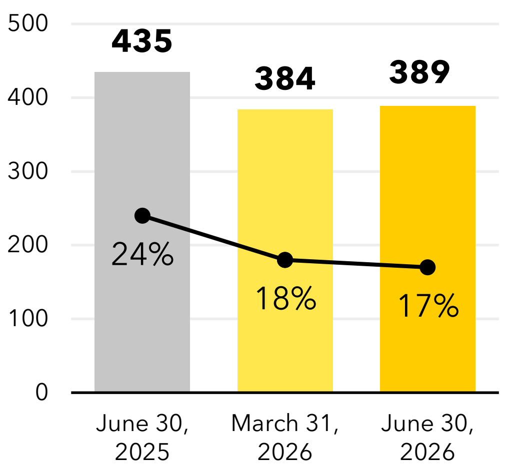
- **Free cash flow was negative at € -1.8mn with significant improvement over the previous year;** net working capital reduced by € 3mn.

Net debt, gearing.



- **Gearing ratio rose slightly** due to a reduction in cash and cash equivalents.

Total assets, equity ratio.



- **Equity ratio remained virtually stable at 17.1%** at higher total assets.

Outlook.

Financial Year 2026/27.

Focus on costs and liquidity,
restructuring plan under development.

Revenue growth expected.

Catching up on project delays and a strong order backlog.

EBIT growth expected.

Cost adjustments and efficiency improvements; additional positive effect expected from the sale of the majority in tolltickets GmbH.

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