Best in Parking AG

Unaudited half year condensed consolidated financial statements as of 30 June 2026

Best in Parking AG

Schwarzenbergplatz 5 / 7.1, 1030 Vienna

Company register no.: 533363 h - HG Vienna, Registered office: Vienna, UID no.: ATU75680657

Consolidated Balance Sheet

(in TEUR)	Notes	**30 June 2026**	31 December 2025
ASSETS			
Property, plant and equipment	(5a)	716,001	708,030
Investment property	(5b)	23,404	23,392
Intangible assets including goodwill	(5c)	114,137	115,984
Investments in associates and joint ventures		60,330	55,737
Other financial assets		13,872	13,783
Deferred tax assets		3,971	4,016
Other receivables		1,534	442
Non-current assets		**933,249**	**921,384**
Inventories		1,604	993
Trade and other receivables and other assets		32,315	24,617
Income tax receivables	(8)	395	583
Cash and cash equivalents		90,837	104,508
Current assets		**125,151**	**130,701**
TOTAL ASSETS		**1,058,400**	**1,052,085**
EQUITY AND LIABILITIES			
Share capital		42,105	42,105
Capital reserves		477,187	477,187
Retained earnings		10,884	52,596
Other reserves		14,360	13,844
Equity attributable to shareholders of Best in Parking AG		**544,536**	**585,732**
Non-controlling interests (NCI)		9,009	9,108
Total equity		**553,545**	**594,840**
Non-current financing liabilities	(6)	363,986	341,242
Provisions for employee benefits		719	711
Non-current trade and other liabilities		1,206	1,195
Deferred tax liabilities		38,658	38,966
Non-current liabilities		**404,569**	**382,114**
Current financing liabilities	(6)	33,702	35,913
Current tax liabilities		2,480	879
Current provisions		3,917	3,757
Current trade and other liabilities		60,187	34,582
Current liabilities		**100,286**	**75,131**
Total liabilities		**504,855**	**457,245**
TOTAL EQUITY AND LIABILITIES		**1,058,400**	**1,052,085**

Consolidated Income Statement

(in TEUR)	Notes	**01-06/2026**	01-06/2025
Revenue	(7)	68,028	65,560
Other operating income		1,521	824
Total revenue and other income		**69,549**	**66,384**
Material expenses, purchased services and other operating expenses		-22,412	-18,484
Personnel expenses		-14,336	-13,288
EBITDA		**32,801**	**34,612**
Depreciation, amortisation, impairment and reversal of impairment		-16,779	-16,195
Revaluation result from investment property		12	0
Share of profit or loss of associates and joint ventures		1,458	3,533
EBIT (operating result)		**17,492**	**21,950**
Financial income		697	1,824
Financial expenses		-6,558	-6,151
Earnings before tax (EBT)		**11,631**	**17,623**
Income taxes	(8)	-3,239	-4,209
Earnings after tax		**8,392**	**13,414**
Attributable to:			
Shareholders of Best in Parking AG		7,981	13,125
Non-controlling interests		411	289
Earnings after tax		**8,392**	**13,414**

Consolidated Statement of Comprehensive Income

(in TEUR)	**01-06/2026**	01-06/2025
Earnings after tax	**8,392**	**13,414**
Items that will be reclassified to profit or loss		
Foreign currency translations[1)]	115	57
Hedging[2)]	533	152
Effect of income taxes[2)]	-134	-34
Other comprehensive income (OCI) after tax	**514**	**175**
Total comprehensive income / loss	**8,906**	**13,589**
Attributable to:		
Shareholders of Best in Parking AG	8,497	13,300
Non-controlling interests	409	289
Total comprehensive income	**8,906**	**13,589**

[1)] In the six-month period ended 30 June 2026, TEUR 0 (01-06/2025: TEUR 3) are reclassified from other comprehensive income to earnings in the Income Statement.
[2)] In the six-month period ended 30 June 2026, TEUR 278 (01-06/2025: TEUR 563) and corresponding deferred taxes of TEUR -64 (01-06/2025: TEUR -130) are reclassified from other comprehensive income to earnings in the income statement.

Consolidated Cashflow Statement

(in TEUR)	Notes	01-06/2026	01-06/2025
Earnings after tax		**8,392**	**13,414**
Adjustments to reconcile earnings after tax to net cashflows from operating activities excluding interest and taxes paid:			
Income taxes	(8)	3,239	4,209
Depreciation of property, plant and equipment, and amortisation of intangible assets	(5)	16,779	16,195
Gains (losses) from disposals of property, plant and equipment, and intangible assets		-26	0
Revaluation result from investment property	(5b)	-12	0
Financial income		-697	-1,824
Financial expenses		6,558	6,151
Share of profit or loss of associates and joint ventures		-1,458	-3,533
Other non-cash adjustments		-385	260
Net cash flows from profit		**32,390**	**34,872**
Changes in working capital:			
Inventories		-356	278
Other receivables and current assets		-8,192	-5,774
Trade liabilities		-2,606	695
Provisions, other liabilities and deferred liabilities		3,158	1,655
Changes in working capital		**-7,996**	**-3,146**
Cashflows from operating activities excluding interest and taxes paid		**24,394**	**31,726**
Income taxes paid		-60	-989
Income taxes paid tax group		0	-850
NET CASH FLOWS FROM OPERATING ACTIVITIES		**24,334**	**29,887**
Proceeds from the disposal of property, plant and equipment and intangible assets		176	22
Payments for the acquisition of property, plant and equipment, and intangible assets (incl. acquisitions of subsidiaries qualifying as asset acquisitions)		-33,617	-34,530
Payments for acquisition of subsidiaries or other businesses, net of cash and cash equivalents acquired		0	-2,504
Payments for other financial assets		0	-2,570
Proceeds from other financial assets		0	110
Proceeds from disposal of subsidiaries		6,099	0
Dividends received		3,776	2,686
Proceeds from disposal of associated companies and joint ventures		0	1,507
Interest received		633	638
NET CASH FLOWS FROM INVESTING ACTIVITIES		**-22,933**	**-34,641**
Interest paid		-3,129	-3,284
Interest paid for building leases, concessions and leases		-2,899	-2,846
Proceeds from interest-bearing financing liabilities		37,244	19,022
Repayments of interest-bearing financing liabilities and lease liabilities		-21,010	-14,000
Dividends paid to shareholders of the parent company	(10)	-25,000	-22,500
Dividends paid to non-controlling shareholders		-278	-159
NET CASH FLOWS FROM FINANCING ACTIVITIES		**-15,072**	**-23,767**
Net increase / decrease in cash and cash equivalents		-13,671	-28,521
Cash and cash equivalents at the beginning of the reporting period		104,508	103,214
Cash and cash equivalents at the end of the reporting period		**90,837**	**74,693**

Consolidated Statement of Changes in Equity

2026		Equity attributable to shareholders of Best in Parking AG						
(in TEUR)	Notes	Share capital	Capital reserves	Retained earnings	Other reserves	Total	Non-controlling interests	Total equity
1 January 2026		**42,105**	**477,187**	**52,596**	**13,844**	**585,732**	**9,108**	**594,840**
+/- Earnings after tax		0	0	7,981	0	7,981	411	8,392
+/- Other comprehensive income		0	0	0	516	516	-2	514
+/- Total comprehensive income		**0**	**0**	**7,981**	**516**	**8,497**	**409**	**8,906**
+/- Dividends	(10)	0	0	-50,000	0	-50,000	-278	-50,278
+/- Changes in consolidated companies		0	0	0	0	0	77	77
+/- Changes in non-controlling interests		0	0	307	0	307	-307	0
30 June 2026		**42,105**	**477,187**	**10,884**	**14,360**	**544,536**	**9,009**	**553,545**

2025		Equity attributable to shareholders of Best in Parking AG						
(in TEUR)	Notes	Share capital	Capital reserves	Retained earnings	Other reserves	Total	Non-controlling interests	Total equity
1 January 2025		**42,105**	**477,187**	**78,885**	**7,955**	**606,132**	**7,503**	**613,635**
+/- Earnings after tax		0	0	13,125	0	13,125	289	13,414
+/- Other comprehensive income		0	0	0	175	175	0	175
+/- Total comprehensive income		**0**	**0**	**13,125**	**175**	**13,300**	**289**	**13,589**
+/- Dividends	(10)	0	0	-45,000	0	-45,000	-255	-45,255
+/- Changes in non-controlling interests		0	0	162	0	162	-162	0
30 June 2025		**42,105**	**477,187**	**47,172**	**8,130**	**574,594**	**7,375**	**581,969**

Notes

1. Basic information on the reporting entity

Best in Parking Group

The Best in Parking Group, consisting of Best in Parking AG (the Company) and its subsidiaries (the Group), started its activities in 1976 and has become one of the leading developers, owners and operators of parking and mobility infrastructure in Central and Southeastern Europe. The Group is not only continuously expanding its presence in its core markets – Austria, Italy and Croatia – but is also focusing on growth markets in Southeastern Europe, such as Slovenia and Serbia. In addition, it has locations in Switzerland and Slovakia. Driven by its growth strategy, the network of locations has been significantly expanded in recent years. As of June 2026, the Group is operating approximately 94,300 parking spaces in 218 locations in 44 cities. Best in Parking mainly focuses on off-street car parks (such as underground parking garages, multi-storey car parks and parking spaces) in prime locations primarily through long-term contracts (e.g. building leases and concessions) and ownership. The portfolio is supplemented by on-street locations involving parking operations for entire cities. Besides its geographical expansion, the Group is also continuously expanding its portfolio in the field of digital traffic and payment solutions.

The Group's activities cover the entire vertical service chain of parking solutions under the DBFOM model, comprising the project idea and planning (Design), construction and project implementation (Build), financing (Finance), operation (Operate) and maintenance of parking facilities (Maintain). These services allow the Group to meet the different requirements of municipalities, parking customers (private and business) and other stakeholders by offering integrated 360° solutions. In addition to parking operations, the Group's offering is rounded off by digital and sustainable solutions to implement future concepts for mobility in European cities. The Group's offering includes innovative parking and payment services (e.g. Bmove app), integrated IT solutions (e.g. RAO) and sustainable building technologies (e.g. Flexiskin) as well as complementary services, such as EV charging, to transform car parks into mobility hubs of the future. As of June 2026, the Group offers 1,090 EV charging points at its locations (internally and externally operated). The number will further increase over the next years, with some of these charging points even being powered using photovoltaic electricity generated by the Group. As such, the Group combines a stable and established business model for parking operations with complementary innovative and sustainable offerings that support the growth of the core business.

The headquarters of Best in Parking AG (holding of Best in Parking Group) is located in Vienna, Austria. The Company address is Schwarzenbergplatz 5 Top 7.1, 1030 Vienna. The company is registered in the company register at the commercial court in Vienna (Handelsgericht Wien) with the number FN 533363h.

Breiteneder Immobilien Parking AG, as the parent company for the broadest range of companies, prepares consolidated financial statements for itself and its subsidiaries. The ultimate parent of the Group is Breiteneder AG which is located in Vaduz, Liechtenstein.

Since each parking location attracts a certain type of customers (e.g. tourists, residents), revenue and earnings contributions can differ in accordance with seasonal patterns. For example, while city locations perform the strongest in the winter season pre-Christmas, holiday spots have their strongest months over the summer. The diversified portfolio composition of the Group serves to practically balance out these fluctuations. In a year without extraordinary events, this limited seasonality translates into a very even split of revenue over a financial year, with a slightly stronger second half.

2. Basis of preparing the half-year condensed consolidated financial statements

Basis of accounting and statement of compliance

The half-year condensed consolidated financial statements are for the six months ended 30 June 2026 and are presented in 1,000 euro (TEUR – thousands of euro), which may result in rounding differences in the following tables. Euro is the functional currency of the company. The consolidated financial statements have been prepared in accordance with IAS 34 "Interim Financial Reporting" and the accounting policies applied in the Group's most recent consolidated financial statements. They do not include all of the information required in annual financial statements in accordance with the IFRS Accounting Standards and should be read in conjunction with the consolidated financial statements as of 31 December 2025.

Adoption of new and amended standards

As of 1 January 2026, the following revised accounting regulations came into effect:

Revised Standards	Content	Effective
Annual Improvements to IFRS – Volume 11	Minor clarifications and amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	1 January 2026
Amendments to IFRS 9 and IFRS 7 Financial Instruments and Disclosures	Changes to the classification and measurement of financial instruments	1 January 2026
Amendments to IFRS 9 and IFRS 7 Financial Instruments and Disclosures	Contracts referencing nature-dependent electricity	1 January 2026

If applicable, the effective regulations were applied in the present half-year condensed consolidated financial statements. However, these have not had any significant impact on the presentation of the Group’s financial situation and profitability.

3. Scope of consolidation

	Fully consolidated companies	Joint ventures	Associated companies
31 December 2025	**72**	**9**	**7**
Other acquisitions	1	0	0
Method change	-1	0	1
Mergers	-1	0	0
30 June 2026	**71**	**9**	**8**

In the first quarter of 2026, the company RI-ING NET d.o.o. was merged into RAO d.o.o.

In the second quarter of 2026, Best in Parking sold 51.00% of the shares in the company Tiefgarage Karlsplatz GmbH for TEUR 6,099 resulting in the loss of control over the company. The retained 49.00% interest is accounted for as an investment in an associate using the equity method. The transaction generated a result of TEUR -3 which was recognised in “share of profit or loss of associates and joint ventures” in the income statement.

In the second quarter of 2026, Best in Parking acquired 98.90% of the shares in the company EXPO BORGOGNA PARKING S.R.L. for a purchase price of TEUR 7,034. The company holds a parking garage in Milano in Italy.

The acquisition has the following effects on the consolidated financial statements:

(in TEUR)	Fair values
Non-current assets	6,290
Current assets	920
Current provisions and liabilities	-98
Net assets acquired	**7,112**
Non controlling interest	-78
Acquisition costs paid for 98.90%	**-7,034**
Acquired cash and cash equivalents	458
Net cash effect	**-6,576**

(a) Business combinations in the previous financial year

	Shareholding in %	Date of acquisition
RI-ING NET d.o.o.	100.00%	29 April 2025

In the second quarter of 2025, Best in Parking acquired 100.00% of RI-ING NET d.o.o. for a purchase price of TEUR 2,700. The transaction constitutes a business combination.

RI-ING NET d.o.o. is a Croatian IT company with a strong focus on parking enforcement, which provides apps, software as a service and cloud-hosted solutions and has its core market in Croatia. The acquisition is part of the strategic expansion of the Digital Solutions segment. Through the acquisition, the Group intends to strengthen its market position in this segment, realise operational synergies and expand its customer portfolio. The aim is to make more efficient use of resources and offer a wider range of services to existing and new customers.

In the course of the initial consolidation, based on a purchase price allocation, intangible assets in the amount of TEUR 795 have been recognised, thereof TEUR 242 as software and TEUR 553 as customer base. The remaining difference between the purchase price and the revalued equity in the amount of TEUR 1,480 has been recognised as goodwill. The goodwill results from expected future synergies by integrating the company into the existing activities of the Best in Parking Group in the field of digital solutions.

The acquisition has the following effects on the consolidated financial statements:

(in TEUR)	Fair values according to IFRS
Non-current assets	836
Current assets (including TEUR 379 trade receivables)	673
Current provisions and liabilities	-146
Deferred taxes	-143
Net assets acquired	**1,220**
Goodwill	1,480
Acquisition costs paid for 100%	**-2,700**
Acquired cash and cash equivalents	196
Net cash effect	**-2,504**

If the acquisition had occurred as of 1 January 2025, the Group's revenue would have been higher by TEUR 602 and profit after tax by TEUR 218.

4. Segment information

The segment information is presented by region and business division, based on the internal organisation of the Group and the internal reporting to the Management Board of Best in Parking AG, the latter being the chief operating decision maker.

The Group's segmental reporting is as follows:

	2026					
(in TEUR)	**Austria**	**Italy**	**Croatia**	**Other Markets**	**Payment Solutions**	**Digital Solutions**
Revenue	27,714	26,451	6,525	2,110	408	2,314
Material expenses, purchased services and other operating expenses	-6,778	-9,736	-1,894	-439	-292	-1,364
Personnel expenses	-3,478	-3,753	-1,119	-332	-81	-1,393
EBITDA	17,515	13,072	3,598	1,510	58	-425
Depreciation, amortisation, impairment and reversal of impairment	-6,689	-5,975	-1,969	-943	-17	-402
Revaluation result from investment property	12	0	0	0	0	0
Share of profit or loss of associates and joint ventures	1,418	40	0	0	0	0
EBIT (operating result)	12,245	7,137	1,629	567	40	-827
Financial income	180	250	38	1	0	1
Financial expenses	-3,528	-3,009	-1,017	-190	-1	-2
Earnings before tax (EBT)	8,897	4,377	650	378	40	-828
Income taxes	-1,526	-1,966	-377	-47	-50	31
Earnings after tax	7,370	2,411	273	332	-11	-798
Investments in associates and joint ventures	36,385	23,945	0	0	0	0
Capital expenditure	15,117	8,063	8,090	5	0	94
Property, plant and equipment, investment property & intangible assets including goodwill	413,163	281,978	108,536	29,238	2,323	7,589
Segment assets	487,955	344,569	118,777	33,068	7,372	9,264
Segment liabilities	279,069	179,642	66,519	18,795	3,871	1,350

	2026				
(in TEUR)	**Building Technologies**	**Holding**	**Segments total**	**Elimination**	**Group**
Revenue	2,936	3,094	71,552	-3,524	68,028
Material expenses, purchased services and other operating expenses	-2,316	-3,321	-26,140	3,728	-22,412
Personnel expenses	-883	-3,298	-14,337	1	-14,336
EBITDA	745	-3,524	32,549	252	32,801
Depreciation, amortisation, impairment and reversal of impairment	-118	-674	-16,787	8	-16,779
Revaluation result from investment property	0	0	12	0	12
Share of profit or loss of associates and joint ventures	0	0	1,458	0	1,458
EBIT (operating result)	626	-4,199	17,218	274	17,492
Financial income	0	1,542	2,012	-1,315	697
Financial expenses	-7	2,886	-4,868	-1,690	-6,558
Earnings before tax (EBT)	619	230	14,363	-2,732	11,631
Income taxes	11	685	-3,239	0	-3,239
Earnings after tax	630	915	11,122	-2,730	8,392
Investments in associates and joint ventures	0	0	60,330	0	60,330
Capital expenditure	72	991	32,432	0	32,432
Property, plant and equipment, investment property & intangible assets including goodwill	1,923	10,703	855,453	-1,911	853,542
Segment assets	6,677	651,290	1,658,972	-600,572	1,058,400
Segment liabilities	2,660	37,900	589,806	-84,951	504,855

(in TEUR)	2025 Austria	Italy	Croatia	Other Markets	Payment Solutions	Digital Solutions
Revenue	26,499	24,712	6,163	2,146	430	1,936
Material expenses, purchased services and other operating expenses	-6,823	-6,010	-1,873	-434	-344	-951
Personnel expenses	-3,145	-3,422	-1,180	-333	-54	-996
EBITDA	16,871	15,336	3,161	1,379	33	160
Depreciation, amortisation, impairment and reversal of impairment	-6,890	-5,790	-1,543	-916	-17	-225
Revaluation result from investment property	0	0	0	0	0	0
Share of profit or loss of associates and joint ventures	1,340	689	0	0	0	1,504
EBIT (operating result)	11,321	10,235	1,618	463	16	1,439
Financial income	200	320	20	23	0	1
Financial expenses	-3,334	-3,065	-743	-201	-1	-2
Earnings before tax (EBT)	8,187	7,490	895	285	15	1,437
Income taxes	-1,699	-1,981	-289	-79	-25	9
Earnings after tax	6,488	5,509	606	206	-10	1,446
Investments in associates and joint ventures[1)]	31,603	24,134	0	0	0	0
Capital expenditure	26,680	2,987	4,010	102	0	331
Property, plant and equipment, investment property & intangible assets including goodwill[1)]	413,251	280,686	102,437	30,359	2,340	7,897
Segment assets[1)]	484,498	342,420	112,466	33,962	5,805	10,368
Segment liabilities[1)]	279,025	169,973	61,344	19,067	2,308	1,657

[1)] As of 31 December 2025

(in TEUR)	2025 Building Technologies	Holding	Segments total	Elimination	Group
Revenue	3,032	3,584	68,502	-2,942	65,560
Material expenses, purchased services and other operating expenses	-1,871	-3,307	-21,613	3,129	-18,484
Personnel expenses	-755	-3,413	-13,298	10	-13,288
EBITDA	602	-3,135	34,407	205	34,612
Depreciation, amortisation, impairment and reversal of impairment	-172	-648	-16,201	6	-16,195
Revaluation result from investment property	0	0	0	0	0
Share of profit or loss of associates and joint ventures	0	0	3,533	0	3,533
EBIT (operating result)	430	-3,783	21,739	211	21,950
Financial income	0	-1,784	-1,220	3,044	1,824
Financial expenses	-10	2,885	-4,471	-1,680	-6,151
Earnings before tax (EBT)	420	-2,682	16,047	1,576	17,623
Income taxes	-92	-52	-4,208	0	-4,208
Earnings after tax	328	-2,735	11,838	1,576	13,414
Investments in associates and joint ventures[1)]	0	0	55,737	0	55,737
Capital expenditure	38	383	34,531	0	34,531
Property, plant and equipment, investment property & intangible assets including goodwill[1)]	1,969	10,387	849,326	-1,920	847,406
Segment assets[1)]	5,490	673,879	1,668,888	-616,803	1,052,085
Segment liabilities[1)]	2,104	8,610	544,088	-86,842	457,246

[1)] As of 31 December 2025

5. Development of non-current assets

(a) Property, plant and equipment

(in TEUR)	Land and buildings	Other equipment	Construction in progress	Total
Acquisition or construction costs				
Balance at 1 January 2026	**927,597**	**47,842**	**30,362**	**1,005,801**
Foreign currency translation differences	174	2	2	178
Changes in consolidated companies	-11,765	0	0	-11,765
Additions	22,445	1,384	10,564	34,393
Disposals	-375	-117	-37	-529
Reclassifications	253	1,078	-1,331	0
Balance at 30 June 2026	**938,329**	**50,189**	**39,560**	**1,028,078**
Accumulated depreciation/impairment				
Balance at 1 January 2026	**264,266**	**33,505**	**0**	**297,771**
Foreign currency translation differences	81	1	0	82
Depreciation	12,622	1,701	0	14,323
Disposals	0	-99	0	-99
Balance at 30 June 2026	**276,969**	**35,108**	**0**	**312,077**
Carrying amount				
1 January 2026	**663,331**	**14,337**	**30,362**	**708,030**
30 June 2026	**661,360**	**15,081**	**39,560**	**716,001**

(in TEUR)	Land and buildings	Other equipment	Construction in progress	Total
Acquisition or construction costs				
Balance at 1 January 2025	**912,788**	**43,794**	**20,639**	**977,221**
Foreign currency translation differences	184	1	1	186
Business combinations	0	41	0	41
Additions	43,050	3,233	19,126	65,409
Disposals	-10,730	-301	-335	-11,366
Transfer to investment property	-25,482	-207	-1	-25,690
Reclassifications	7,788	1,280	-9,068	0
Balance at 31 December 2025	**927,597**	**47,842**	**30,362**	**1,005,801**
Accumulated depreciation/impairment				
Balance at 1 January 2025	**251,142**	**30,519**	**0**	**281,661**
Foreign currency translation differences	150	1	0	151
Depreciation	24,740	3,378	0	28,118
Impairment	2,415	0	0	2,415
Reversal of impairment	-1,460	0	0	-1,460
Disposals	-2,829	-229	0	-3,058
Transfer to investment property	-9,892	-164	0	-10,056
Balance at 31 December 2025	**264,266**	**33,505**	**0**	**297,771**
Carrying amount				
1 January 2025	**661,646**	**13,275**	**20,639**	**695,560**
31 December 2025	**663,331**	**14,337**	**30,362**	**708,030**

(b) Investment property

The Group's investment properties consist of two commercial properties, one in Austria and one in Italy.

(in TEUR)	Total
Balance at 1 January 2026	**23,392**
Revaluation through P&L	12
Balance at 30 June 2026	**23,404**

(c) Development of intangible assets including goodwill

(in TEUR)	Concessions	Other intangible assets	Goodwill	Total
Acquisition or construction costs				
Balance at 1 January 2026	**69,006**	**22,808**	**71,723**	**163,537**
Foreign currency translation differences	1	0	5	6
Additions	0	609	0	609
Balance at 30 June 2026	**69,007**	**23,417**	**71,728**	**164,152**
Accumulated amortisation and impairment				
Balance at 1 January 2026	**33,614**	**9,557**	**4,382**	**47,553**
Foreign currency translation differences	0	0	5	5
Amortisation	1,466	990	1	2,457
Balance at 30 June 2026	**35,080**	**10,547**	**4,388**	**50,015**
Carrying amount				
1 January 2026	**35,392**	**13,251**	**67,341**	**115,984**
30 June 2026	**33,927**	**12,870**	**67,340**	**114,137**

(in TEUR)	Concessions	Other intangible assets	Goodwill	Total
Acquisition or construction costs				
Balance at 1 January 2025	**68,781**	**20,458**	**70,237**	**159,476**
Foreign currency translation differences	1	0	5	6
Business combinations	0	816	1,481	2,297
Additions	224	1,582	0	1,806
Disposals	0	-48	0	-48
Balance at 31 December 2025	**69,006**	**22,808**	**71,723**	**163,537**
Accumulated amortisation and impairment				
Balance at 1 January 2025	**30,658**	**7,826**	**4,378**	**42,862**
Foreign currency translation differences	0	0	5	5
Business combinations	0	20	0	20
Amortisation	2,956	1,711	-1	4,666
Balance at 31 December 2025	**33,614**	**9,557**	**4,382**	**47,553**
Carrying amount				
1 January 2025	**38,123**	**12,632**	**65,859**	**116,614**
31 December 2025	**35,392**	**13,251**	**67,341**	**115,984**

6. Financing liabilities

Financing liabilities comprise as follows:

(in TEUR)	30 June 2026	31 December 2025
Liabilities against banks	225,153	203,731
Lease liabilities (IFRS 16)[1)]	78,433	78,484
Liabilities for building leases (IFRS 16)	18,341	18,140
Liabilities for concessions (IFRIC12)	53,618	54,485
Subsidised loans	21,695	21,867
Other loans	448	448
Total	**397,688**	**377,155**
Thereof		
Non-current	363,986	341,242
Current	33,702	35,913

[1)] thereof lease liabilities corresponding to finance leasing local GAAP amounting to TEUR 11,079 (2025: TEUR 11,396)

7. Revenue

The Group is mainly active in parking operations, as well as rendering related mobility and digital services. Revenue from parking operations is recognised following the principles of IFRS 15 contracts with a customer using the 5-step model.

Revenue is broken down as follows:

(in TEUR)	01-06/2026	01-06/2025
Parking operations		
Short-term parking	43,322	40,901
Subscription parking	13,698	13,984
Parking management	1,311	1,021
Real estate income	1,265	1,225
Digital Services	2,216	1,778
Building Technologies	2,918	3,032
Other	3,298	3,619
Revenue	**68,028**	**65,560**

Revenue from short-term parking comprises the short-term provision of parking space to customers.

Revenue from subscription parking results from rental agreements with customers that give the customer the right to use the parking space a certain period of time against a contractually previously agreed-on remuneration. That is usually any space that is available and not a specific parking space within a parking location. Only in some cases the arrangements grant the customer the right to use a specific parking space which then is within the scope of IFRS 16, the respective amount of revenue is not material.

Revenue from parking management is generated in the connection of rendering management services such as maintenance, monitoring, collection of charges etc. for third-party parking spaces.

Revenue from real estate income includes revenue from renting out business premises connected to parking garage properties and lease income of a parking garage run by a joint venture.

Revenues from Digital Services are primarily derived from advanced software solutions and IT consultancy services, including parking and ticketing systems, as well as visitor management and enforcement solutions.

Revenues from Building Technologies contain revenues generated in the field of high quality coating and sealing of surfaces, especially in parking garages and on bridges.

Other revenue includes revenue from the rental of advertising space, revenue from sales of parking space rights and options and revenue from Payment Solutions (Bmove).

In general, the increase in revenue is due to indexation adjustments and price increases, new parking locations and higher overall occupancy across the Group's car parks as well as an increase in the segment Digital Solutions.

8. Income taxes

Income taxes recognised through profit or loss were as follows:

(in TEUR)	01-06/2026	01-06/2025
Current taxes	-3,553	-4,128
Deferred taxes	314	-81
Income taxes	**-3,239**	**-4,209**

9. Disclosures about fair value measurement of financial instruments

Depending on the degree of available information on market prices, the Group uses the following hierarchy to determine the measurement method and the disclosure of the fair value of financial instruments:

Availability of information, sorted by level	Measurement method used
Level 1 Quoted market prices for identical assets or liabilities are available	Measurement based on quoted (unadjusted) prices in active markets for identical assets or liabilities which the company can access at the measurement date
Level 2 Quoted market prices for identical instruments are not available, but all necessary measurement inputs can be derived from active markets	Measurement based on measurement method using directly or indirectly observable market data
Level 3 Measurement inputs for the assets or liabilities are not based on observable market data	Measurement based on measurement method using unobservable market data

The financial assets and financial liabilities measured at fair value are as follows:

(in TEUR)		30 June 2026	31 December 2025
Financial assets:			
Interest rate swaps	Level 2	8,748	8,291
Financial liabilities:			
Interest rate swaps	Level 2	227	216
Forward purchase	Level 3	973	973
Liability put option	Level 3	1,352	1,352

The Group accepted a put option securing the non-controlling interest holder and founder of Flexiskin GmbH the right to sell his remaining shares at fair value at any time at his discretion. The estimated fair value of the liability arising from the put option is categorised within level 3 of the fair value hierarchy. The fair value estimate has been determined using a present value technique by discounting the expected future cash flows based on the company's budget at a discount rate of 7.89%. The discount rate is equivalent to the weighted average cost of capital (WACC). The cost of equity capital is derived from the risk-free basic interest rate plus a general risk premium, with the entity-specific risk having been derived from the capital market based on peer-group information, using a beta factor and taking into account the debt-to-equity ratio of the company.

The most significant input is the estimation of cash flows based on the company's business plan. Assuming that the underlying cash flows had been 10% higher (lower) and all remaining parameters had remained equal, the fair value of the liability would have been higher (lower) by TEUR 137.

In connection with the sale of the 65.00% interest in the Serbian company Javne garaže d.o.o. Novi Sad by Best in Parking AG to Breiteneder Immobilien Parking AG in 2023, the seller and purchaser entered into a buyback agreement (forward purchase and call option), where the buyback is to take place either upon finalisation of the four parking garage development projects of Javne garaže d.o.o. Novi Sad (future purchase), or before, at the earliest upon completion of two of the four projects (call option). The fair value of the forward purchase, or call option, is the difference between the CAPEX-based purchase price, as set out in the buyback contract, and the fair value of the interest in Javne garaže d.o.o. Novi Sad. The fair value of the latter is derived by using a present value technique, discounting the expected future cash flows at a discount rate of 7.95%.

As of 30 June 2026, the estimation of cash flows applied for both, the valuation of the liability for the Flexiskin put option and the forward purchase for the Serbian entities, remains unchanged compared to 31 December 2025, as there aren't any new business plan figures available. Therefore, a reconciliation from the opening to the closing balance for the fair values of these financial instruments was dispensed with.

The interest rate swaps are also measured using the net present value method. The interest rates used to discount the future cash flows are derived from observable marked data (interest rate curves) for the respective maturities, hence, this valuation input factor is categorised within level 2 of the fair value hierarchy.

Fair values of financial instruments measured at amortised cost

The carrying amounts shown in the consolidated balance sheet for trade and other receivables and other assets which are measured at amortised cost, cash and cash equivalents, current financing liabilities and financing liabilities with variable interest payments, all represent a reasonable approximation for the fair value.

The following table shows the carrying amounts and fair values of fixed interest bearing liabilities against banks and subsidised loans, for which the carrying amount does not represent a reasonable approximation for the fair value. It shows also their classification in the fair value hierarchy.

(in TEUR)		30 June 2026	30 June 2026	31 December 2025	31 December 2025
		Carrying amount	Fair value	Carrying amount	Fair value
Liabilities against banks	Level 3	29,142	25,581	30,999	27,106
Subsidised loans	Level 3	21,695	18,361	21,867	18,503

10. Dividend

A dividend of TEUR 50,000 was declared by the Annual General Meeting for the year 2025 (2024: TEUR 45,000 declared by the Annual General Meeting and an additional TEUR 5,000 declared by the Extraordinary General Meeting) and it was resolved to carry forward the remaining TEUR 60,597 (2024: TEUR 89,287) in accumulated distributable earnings after tax shown in the statutory financial statements of Best in Parking AG.

During the six-month period ended 30 June 2026 Best in Parking AG paid dividends of TEUR 25,000 to its equity shareholders (01-06/2025: TEUR 22,500).

The remaining amount of dividends declared is included in the line "Current trade and other liabilities" in the consolidated balance sheet.

11. Related parties

In the six-month periods ended 30 June 2026 and 30 June 2025 the Management Board of Best in Parking AG consisted of Johann Breiteneder (CEO) and until 6 June 2025 of Philipp Gaier (CFO). The key management personnel also includes the Supervisory Board of Best in Parking AG.

i. Compensation of the members of the Management Board and Supervisory Board

The CEO acts and until 6 June 2025 the CFO of Best in Parking AG acted as Management Board of Breiteneder Immobilien Parking AG, the controlling parent company of Best in Parking AG. Expenses related to the Management Board activities for Best in Parking AG have been recorded in “Material expenses, purchased services and other operating expenses” based on a group allocation key and “Personnel expenses” in Best in Parking Group’s consolidated income statement.

(in TEUR)	01-06/2026	01-06/2025
Short-term employee benefits	1,135	1,239
Total compensation	**1,135**	**1,239**

In the six-month periods ended 30 June 2026 and 30 June 2025 there were no expenses for long-term incentives for the members of the Management Board.

In the six-month periods ended 30 June 2026 and 30 June 2025 there were no significant transactions between Best in Parking AG and its key management personnel. No advances or loans were granted to members of the Management Board or the Supervisory Board, and no guarantees were given in favour of these persons.

In the six-month period ended 30 June 2026 remuneration for the members of the Supervisory Board amounted to TEUR 10 (01-06/2025: TEUR 10).

ii. Transactions with Breiteneder Immobilien Parking AG and BIP RE & RED Group

Breiteneder Immobilien Parking AG holds 57% of the shares in Best in Parking AG and is thus the controlling parent company.

BIP RE & RED Group (“sister group”) is also controlled by Breiteneder Immobilien Parking AG and holds all other real estate asset classes (business area “real estate”).

The scope of transactions between Breiteneder Immobilien Parking AG and Best in Parking Group is shown in the following table:

Transactions with Breiteneder Immobilien Parking AG (parent company)

(in TEUR)	30 June 2026	31 December 2025
Right-of-use assets	2,900	2,987
Receivables from settlement	6,617	4,053
Lease liabilities	3,090	3,155
Liabilities from settlement	10,867	7,964
Liabilities from dividends	14,250	0

(in TEUR)	01-06/2026	01-06/2025
Income from other services	201	244
Other expenses	1,323	1,171
Depreciation right-of-use assets	88	88
Interest expenses - leases	62	64
Current taxes tax group	681	2,014

The costs for various management services listed in the Group Service Agreement are recorded in “Material expenses, purchased services and other operating expenses” amounting to TEUR 1,006 in the first half of 2026 in the consolidated income statement of Best in Parking Group (01-06/2025: TEUR 970).

Receivables and liabilities from settlements are presented in the consolidated balance sheet under “Trade and other receivables and other assets” and “Current trade and other liabilities,” respectively. Both fully relate to tax group charges. Best in Parking AG and its domestic subsidiaries are members of an Austrian tax group according to Section 9 of the Austrian Corporate Income Tax Act (KStG) of which Breiteneder Immobilien Parking AG is the tax group parent.

Transactions with BIP RE & RED Group

BIP RE & RED Group holds the other real-estate asset classes of Breiteneder Immobilien Parking AG.

(in TEUR)	30 June 2026	31 December 2025
Receivables from settlement	301	104
Liabilities from settlement	305	265
Right-of-use assets	2,344	2,787
Lease liabilities	2,436	2,881

(in TEUR)	01-06/2026	01-06/2025
Income from other services and reimbursements of costs related to real estate projects	183	178
Other expenses	406	499
Interest expenses – leases	37	53
Depreciation of right-of-use assets	443	428

Best in Parking Group rents undeveloped plots of land as well as office premises from BIP RE & RED Group. These contracts are accounted for according to IFRS 16. The lease terms range between 7 and 10 years.

iii. Transactions with other related companies and other related persons

This group includes all companies and persons as well as close family members of these persons in the scope of IAS 24 that have a significant influence on Best in Parking AG.

For all periods considered, no expenses for uncollectible or doubtful debts were recorded regarding those amounts owed by related companies and related persons.

Transactions with other related companies

(in TEUR)	30 June 2026	31 December 2025
Receivables from settlement	115	98

Transactions with other related persons

(in TEUR)	30 June 2026	31 December 2025
Liabilities from settlement	2	35

iv. Transactions with joint ventures and associates

Transactions with joint ventures and associates in the six-month periods ended 30 June 2026 and previous year mainly include financing and service contracts provided and are as follows:

(in TEUR)	30 June 2026	31 December 2025
Lendings and other receivables		
Joint ventures	8,371	6,559
Associates	1,784	1,205
Liabilities from settlement		
Joint ventures	213	461

(in TEUR)	30 June 2026	31 December 2025
Associates	161	111

(in TEUR)	01-06/2026	01-06/2025
Income from reimbursement charges		
Joint ventures	1,994	1,409
Associates	140	655
Purchased services		
Joint ventures	168	307
Associates	7	8
Interest income		
Associates	1	8
Share of profit or loss of associates and joint ventures		
Joint ventures	508	2,553
Associates	950	980

12. Events after the end of the reporting period

Following the end of the reporting period on 30 June 2026, no events have occurred that would have a significant impact on the Group’s assets, financial position, or results of operations.

13. Bodies

The corporate bodies for the six-month periods ended 30 June 2026 and 30 June 2025 were composed as follows:

Management Board
Johann BREITENEDER
Philipp GAIER (until 6 June 2025)

Supervisory Board
Werner LEITER (Chair)
Jo COOPER (Deputy Chair)
Bettina BREITENEDER
Dr. Peter HOFFMANN-OSTENHOF
Julia LEEB
Gordon PARSONS
Alpesh PATEL

Vienna, 31 August 2026

The Management Board

Johann BREITENEDER mp