



BITCOIN
GROUP SE

HALF-YEAR REPORT **2026**

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01 LETTER TO SHAREHOLDERS

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BITCOIN GROUP SE AT A GLANCE

KEY FIGURES BITCOIN GROUP SE

		1st half of 2026	1st half of 2025
Number of customers		1,115,900	1,074,900
Bitcoin price	EUR	51,300.60	90,935.70
Ethereum price	EUR	1,375.62	2,071.69
Revenue	EUR thousand	1,594	3,777
EBITDA	EUR thousand	-3,248	-1,000
Net profit/loss	EUR thousand	-5,098	-1,642
Earnings per share	EUR	-1.02	-0.33
Equity ratio	%	71.8	72.5

FOREWORD BY THE MANAGEMENT BOARD

Dear Shareholders,

In the first half of 2026, the completion of the redevelopment of our trading platform was the top priority for Bitcoin Group. Following the successful completion of comprehensive internal and external functional and security testing, we have set the organizational course for our intended repositioning. In parallel, we continued to work on implementing regulatory requirements in order to strengthen our position in the crypto financial market over the long term. On the market side, the international cryptocurrency markets in the first half of 2026 were characterized by a pronounced correction and a market environment increasingly shaped by macroeconomic factors, which is also reflected in our first-half figures.

Bitcoin Group SE generated revenue of EUR 1.59 million in the first half of 2026, compared with EUR 3.78 million in the corresponding prior-year period. Trading activity, and therefore revenue development, reflects volatility in the crypto and financial markets, cyclical and geopolitical factors, and outflows from crypto spot ETFs. Earnings before interest, taxes, depreciation and amortization (EBITDA) came in at EUR -3.25 million, compared with EUR -1.00 million in the first half of 2025. Earnings per share amounted to EUR -1.02, compared with EUR -0.33 in the prior year. The earnings performance in particular reflects the high level of investment activity and headcount growth as part of our repositioning.

Our net proprietary cryptocurrency holdings stood at EUR 199 million at the end of the reporting period, compared with around EUR 356 million in the first half of 2025 and EUR 293 million at the end of fiscal year 2025. Our balance sheet remains strong, with an equity ratio of 71.8% as of June 30, 2026 (June 30, 2025: 72.5%) and cash and cash equivalents of EUR 3.9 million, compared with EUR 12.6 million as of December 31, 2025. Against this backdrop, we were once again able to distribute a stable dividend of EUR 0.10 per share to our shareholders, as resolved at the Annual General Meeting in August 2026.

The international cryptocurrency markets were shaped by a pronounced correction in the first half of 2026 and by a market environment increasingly driven by macroeconomic factors. Bitcoin, the most important cryptocurrency, ended 2025 at around USD 88,400 and traded at around USD 60,100 as of June 30, 2026. This corresponds to a decline of around 32% since the beginning of the year. Compared with the all-time high of USD 126,080 reached in October 2025, the price decline amounted to more than 50%. This development was driven primarily by the macroeconomic environment. In particular, rising real interest rates, shifting expectations regarding U.S. monetary policy, a stronger U.S. dollar, and an overall more restrictive global liquidity environment weighed on the Bitcoin price. Additional pressure came from geopolitical risks and rising oil prices, which fueled inflation concerns. At the

same time, the strong appeal of investments related to artificial intelligence led to a partial shift of risk capital into other asset classes. On a positive note, the increasing integration of Bitcoin and other crypto assets into global capital markets continued against this backdrop. The asset class is thus increasingly evolving from a largely self-contained market segment into a firmly established component of the international financial system.

Of particular importance for market structure is the growing institutionalization of Bitcoin trading through regulated investment products. U.S. spot Bitcoin ETFs, which have become a significant demand factor in recent years, themselves became a notable source of selling pressure for the first time in the first half of 2026. Net flows of U.S. spot Bitcoin ETFs stood at minus USD 5.4 billion by the end of the first half. In June alone, net outflows of around USD 4.5 billion were recorded. Bitcoin holdings of U.S. spot ETFs declined to around 1.21 million bitcoin by the end of June, around 11% below the peak of around 1.36 million bitcoin reached in October 2025. Since the launch of these products, cumulative net inflows nevertheless remained above USD 51 billion. This development illustrates that institutional investment products can now exert a considerable influence on price formation in both directions. Notably, developments differed across institutional investor groups. According to 13F data available for the first quarter, institutional investors reduced their positions by 17% overall. Declines were particularly pronounced among hedge funds and broker-dealers, at 39% and 53%, respectively. Investment advisors, the largest investor group, reduced their holdings by only 5.9%. This suggests that a substantial portion of the outflows resulted from the unwinding of short-term basis trades and a general reduction of risk positions, rather than a fundamental retreat by long-term-oriented institutional investors.

In parallel with stronger institutional involvement, the regulation of digital assets continues to gain in importance. In Europe, the Markets in Crypto-Assets Regulation (MiCAR) forms the central regulatory framework for crypto assets and related services. The harmonization of regulatory requirements across the European Union significantly raises the bar for providers of crypto services, while at the same time creating a more consistent legal framework for market participants and institutional investors. From an industry perspective, this development is of structural importance. Clear regulatory requirements are an essential precondition for banks, asset managers, and other institutional market participants to integrate digital assets more strongly into their product and investment offerings. The development of U.S. spot Bitcoin ETFs already demonstrates the influence that regulated access channels can have on capital flows and, increasingly, on Bitcoin price formation.

A key strategic milestone in the first half of the year was the completion of bitcoin.de's new trading platform. With a platform that has been completely rebuilt from a technology standpoint, we have transformed bitcoin.de from its previous peer-to-peer marketplace into a modern, scalable, and significantly more powerful trading platform.

The new website and trading app have been completed and successfully tested; with more than 100 planned cryptocurrencies, savings plans, crypto swaps, dynamic staking, and a modern settlement infrastructure, the offering will be considerably broader going forward. We are therefore technologically and operationally prepared for the relaunch of bitcoin.de. The precondition for resuming trading is now the completion of the ongoing licensing process under the new European regulatory requirements. We have given the highest priority to the regulatory aspects of the outstanding MiCAR license and remain in close dialogue with the responsible supervisory authorities on this matter. As the process is taking longer than originally expected, crypto trading on bitcoin.de has not been possible during this transition phase since the end of June 2026. While this situation is unsatisfactory both for our customers and for us as a company, we continue to place regulatory reliability and security consistently ahead of speed. At the same time, we look ahead with confidence: we have created the essential preconditions that lie within our own sphere of influence. Once the required regulatory basis is in place, we intend to launch a technologically fundamentally renewed platform into a new development phase for bitcoin.de and to sustainably strengthen our position in the European crypto market.

We would like to thank our employees for their tireless commitment and our customers for their loyalty during the repositioning of our platform for future growth. And to you, our shareholders, we extend our thanks for your trust, and we look forward to continuing to shape the future of Bitcoin Group together with you.

Herford, September 2026



Moritz Eckert
Member of the Management Board



Anton Langbroek
Member of the Management Board



BITCOIN GROUP SE ON THE CAPITAL MARKET

SHARE PRICE PERFORMANCE

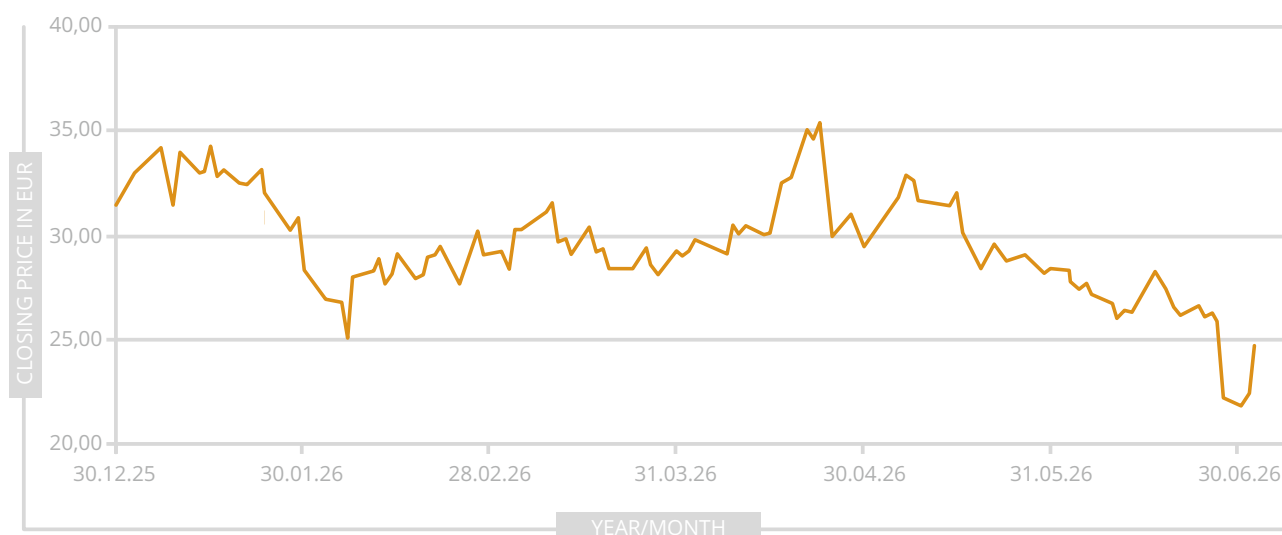
Despite a continuing challenging geopolitical and macroeconomic environment, the international capital markets overall showed positive momentum in the first half of 2026. While ongoing AI and technology euphoria supported U.S. equity markets in particular, geopolitical tensions and rising energy prices temporarily led to increased volatility. The Bitcoin Group SE share opened the trading year on January 2, 2026, at EUR 31.68 on the electronic trading platform Xetra. It reached its first-half intraday high of EUR 36.22 on April 21. Its first-half intraday low of EUR 19.95 was reached on June 26. The closing price for the first half of the trading year on June 30, 2026, was EUR 22.58. This corresponds to a decline of 28.6% compared with the 2025 closing price of EUR 31.62. Due to its substantial proprietary holdings (in particular BTC, but also other prominent crypto assets), the Bitcoin Group share closely tracked the price performance of Bitcoin,

which fell by around 32% over the same period. At the same time, the Bitcoin Group SE share performed significantly weaker than the relevant benchmark indices over the first six months of 2026: the DAX gained around 2.1% over the same period, and the EURO STOXX 50 rose by 9.1%. The U.S. benchmark indices performed even more dynamically: the S&P 500 rose by 12.0%, and the Nasdaq 100 by as much as 19.0%.

The market capitalization of Bitcoin Group SE stood at EUR 112.9 million as of June 30, 2026, based on 5,000,000 shares outstanding and a closing price of EUR 22.58 (all data based on Xetra closing prices). As of December 30, 2025, market capitalization stood at EUR 158.1 million, based on the same number of shares and a closing price of EUR 31.62.

In the first half of 2026, the average daily trading volume of Bitcoin Group shares across all German trading venues (Xetra including regional exchanges) was 22,046, compared with 26,774 in the prior-year half.

BITCOIN GROUP SHARE PRICE PERFORMANCE



INVESTOR RELATIONS

Bitcoin Group maintains a regular and transparent dialogue with all stakeholders in order to continuously strengthen the capital market's confidence in the company. During the reporting period, investor relations activities focused in particular on intensive engagement with investors, analysts, and media representatives. The focus was on Bitcoin Group's business development, trading activity related to crypto assets, and the general development of the market for digital assets. All annual and half-year reports as well as current company news are publicly available in the "Publications" section of Bitcoin Group's website (bitcoingroup.com).

Bitcoin Group SE shares are listed on the Primary Market of the Düsseldorf Stock Exchange and are traded in the Open Market (Freiverkehr) of the Frankfurt Stock Exchange on Xetra, on the Frankfurt floor exchange, and on other German trading venues. BankM AG acts as Designated Sponsor on Xetra and provides binding bid and ask prices to ensure adequate liquidity and smooth trading of the Bitcoin Group share.

BITCOIN GROUP SHARE - BASE DATA

Sector	Financial services
ISIN	DE000A1TNV91
WKN	A1TNV9
Ticker symbol	ADE
Exchanges	Düsseldorf, Frankfurt, Xetra, Munich, Stuttgart, Berlin, Hamburg, Hannover, Tradegate
Number and type of shares	5,000,000 no-par-value bearer shares
Designated sponsor	BankM AG, Frankfurt
Opening price (January 2, 2026)	EUR 31.68
High (April 21, 2026)	EUR 36.22
Low (June 26, 2026)	EUR 19.95
Closing price (June 30, 2026)	EUR 22.58
Share price performance	-28.6%
Market capitalization*	EUR 112.9 million
Fiscal year-end	December 31

*As of June 30, 2026

SHAREHOLDER STRUCTURE

As a long-term anchor shareholder, Winthorpe III Valentine GmbH & Co. KG held more than 25% of voting rights as of June 30, 2026, to the company's knowledge. Free float, defined as voting interests of less than 5% of share capital in accordance with the definition used by Deutsche Börse, amounted to more than 50% at the end of the reporting half-year.

ANNUAL GENERAL MEETING

On August 28, 2026, Bitcoin Group SE held its Annual General Meeting as an in-person event in Herford. Shareholders approved all of management's proposed resolutions by clear majorities and formally approved the actions of the Supervisory Board and the Management Board. Shareholders also approved the Management Board's proposal to distribute a dividend of EUR 0.10 per share, as in the prior year. The detailed voting results of the Annual General Meeting are available on the company's website, bitcoingroup.com, under Corporate Governance in the "Annual General Meeting" section.



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INTERIM MANAGEMENT REPORT FOR THE FIRST HALF OF 2026

GENERAL INFORMATION

BUSINESS MODEL

Bitcoin Group SE, Herford, is a corporate investment and advisory company focused on Bitcoin and blockchain business models. Bitcoin Group supports its portfolio companies in unlocking growth potential through management expertise and capital, with the aim of bringing these companies to the capital markets over the medium term. Bitcoin Group SE plans to enter into further equity investments, including through asset deals or as part of capital increases. Bitcoin Group SE's objective is to increase the enterprise value and profitability of its investments.

Bitcoin Group SE holds a 100% interest in futurum bank AG, Frankfurt am Main.

fururum bank AG is an investment firm that serves both institutional and retail customers in cryptocurrency trading via bitcoin.de.

OBJECTIVES AND STRATEGIES

The Group focuses on companies with cryptocurrency and blockchain business models and intends to continue growing through the acquisition and further development of equity investments in companies in the cryptocurrency sector.

The Group's trading platform "bitcoin.de" has enabled customers to invest in and trade selected

cryptocurrencies since 2011, making it one of the pioneers in the blockchain and digital assets space. In doing so, the company also benefits from customers' trust in Germany as a location, since many cryptocurrency trading venues, particularly abroad, operate unregulated or at least did so for a long time. Deposits there are often made to the operator's own bank account and, as a rule, are not protected in the event of the operator's insolvency. "bitcoin.de" has the advantage that customers always keep their euro balances in their own deposit-protected bank account until payment for purchased cryptocurrencies is made.

MANAGEMENT SYSTEM

On a business-segment basis, monthly reporting is provided on earnings, financial position, and net assets, which feeds into the company's half-year and annual reports. In addition, the segment provides a monthly assessment of current and expected business development. Beyond this, the following components essentially ensure compliance with the internal control system:

- Regular Management Board and Supervisory Board meetings
- Risk and opportunity management
- Liquidity planning
- Monthly reporting
- Internal audit

ECONOMIC REPORT

MACROECONOMIC AND INDUSTRY PARAMETERS

Many factors influence the value of, and demand for, Bitcoin and other cryptocurrencies. Key factors include economic development, changes in interest rates, and exchange rates of national currencies.

From the Group's perspective, conditions for Bitcoin and other cryptocurrencies have steadily improved. Regulation, and even the introduction of a Bitcoin ETF, has further contributed to the establishment of "cryptocurrencies" as an asset class.

The overall economic situation – still shaped by the war in Ukraine, the ongoing Iran conflict, and other international military conflicts, tariff disputes, and the continued high interest-rate environment (particularly in the United States) – continues to drive high volatility in the crypto sector as well. Following sharp price declines in the crypto sector in the second half of 2025, which initially continued into the first half of 2026, there are now, however, initial signs of stabilization and a trend reversal, which, as expected, should also lead to higher trading volumes again.

BUSINESS PERFORMANCE

Bitcoin Group SE continues to hold a 100% interest in futurum bank AG, which operates the bitcoin.de crypto trading marketplace.

The number of registered users of "bitcoin.de" continued to grow in the first half of 2026, increasing from around 1,070,000 by an average of more than 2,000 users per month.

As the majority of investments were funded from existing cash resources, operating cash inflows and outflows declined significantly, as forecast.

Revenue (mainly commission fees from the bitcoin.de marketplace) declined slightly due to the lower price level and overall lower trading activity, reflecting the broader development of the crypto markets. There is no seasonal effect on cryptocurrency trading.

In the first half of 2026, the build-out of the new trading infrastructure was successfully completed. The newly developed front ends (iOS and Android apps as well as browser-based) were extensively tested for potential vulnerabilities and errors through comprehensive external penetration tests as well as a "Friends & Family" phase. Following the successful completion of all tests, preparations began for migrating all existing customers to the new system. As the MiCAR license, mandatory from July 1, 2026, had not yet been granted by the responsible supervisory authorities as of the June 30, 2026 reporting date, contrary to the original plan, it was decided to initially postpone the migration and to suspend trading on the existing platform until further notice, in order to avoid legal risks for customers, business partners, and the company.

No particular damage or loss events occurred during the reporting period.

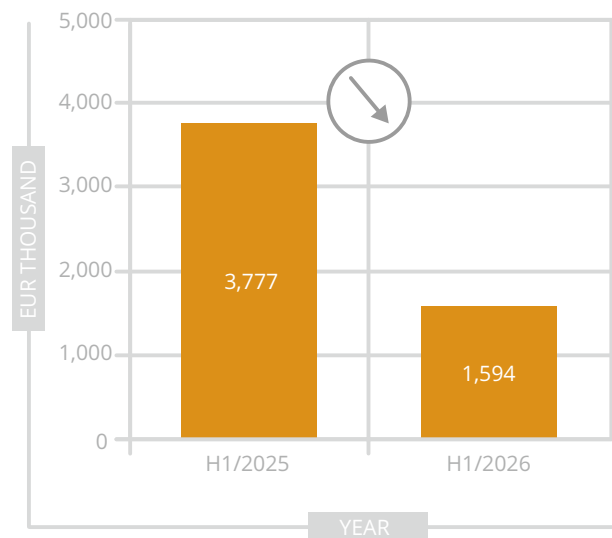
POSITION OF THE GROUP

RESULTS OF OPERATIONS

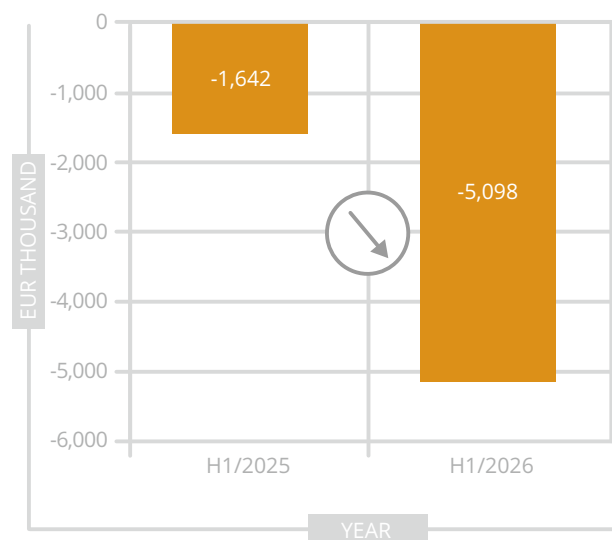
The comparison of the income statements for the two half-year periods 2025 and 2026, derived from the statement of comprehensive income, shows the results of operations and the changes therein. Operating revenue declined by around 58% to TEUR 1,594, compared with TEUR 3,777 in the prior-year period. This was due to the significantly lower trading volume on bitcoin.de. In connection with the significant investments made to renew the trading platform, EBITDA declined from TEUR -1,000 to TEUR -3,248. The largest and most significant revenue item is commission income, in particular from Bitcoin but also from other cryptocurrencies.

The largest costs within EBITDA are other operating expenses, which decreased by around 9%, and personnel expenses, which increased by around 10%.

REVENUE DEVELOPMENT



NET PROFIT DEVELOPMENT



FINANCIAL POSITION

An overview of the source and use of financial resources is provided by the statement of cash flows, which reflects the Group's cash flows. Bitcoin Group continues to operate without significant bank or capital market financing. The cash fund as of June 30, 2026, decreased by TEUR 5,237 to TEUR 3,920 compared with the prior year. The reason for this development lies mainly in the project costs for developing the new trading infrastructure, most of which, following completion and acceptance, were incurred as planned in the first half of 2026. The company was able to settle its liabilities at all times, and liquidity was secured at all times.

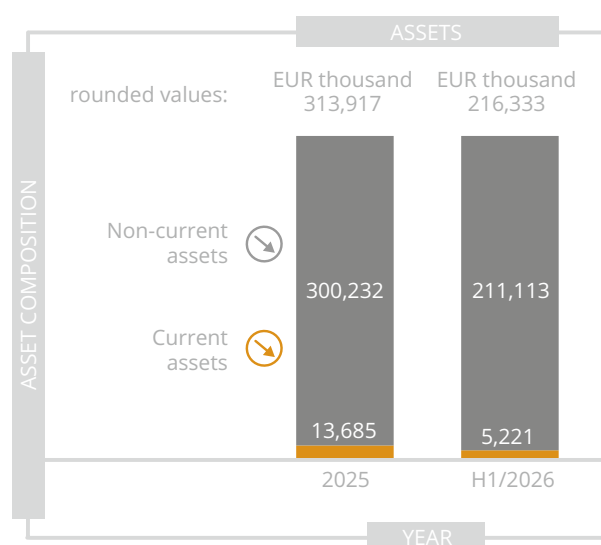
NET ASSETS

Total current assets decreased significantly compared with December 31, 2025, down TEUR 8,464 to TEUR 5,221.

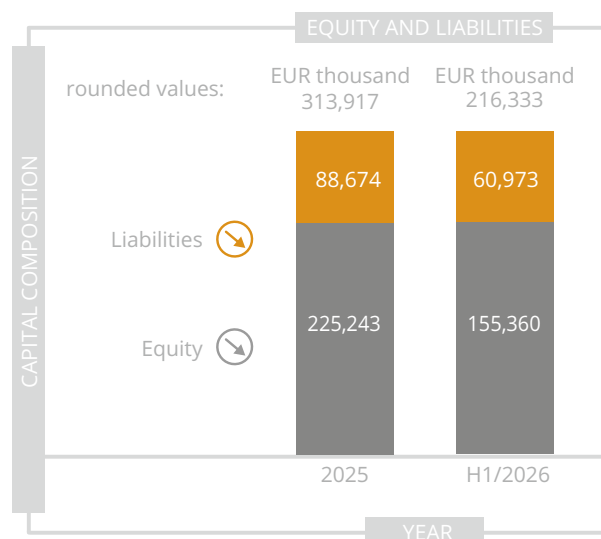
Non-current assets also decreased significantly, from TEUR 300,232 to TEUR 211,113. This was due to intangible assets (cryptocurrencies), which declined from TEUR 293,265 as of December 31, 2025, to TEUR 199,240 as of June 30, 2026.

Equity decreased during the reporting period by TEUR 69,883 to TEUR 155,360, due to the significantly lower valuations of cryptocurrencies recognized in other comprehensive income.

ASSETS



EQUITY AND LIABILITIES



FINANCIAL AND NON-FINANCIAL PERFORMANCE INDICATORS

Bitcoin Group is managed primarily on the basis of the following financial key performance indicators: first, revenue; second, earnings before interest, taxes, depreciation and amortization (EBITDA); third, free cash flow (cash fund); and the non-financial indicator of new customers.

This ensures that Bitcoin Group SE gives adequate consideration to decisions affecting the balance between growth, profitability, and liquidity. Revenue is used to measure success in the market. EBITDA is used by the Group to measure its own operating performance and the success of its investments. Consideration of free cash flow ensures that the company's financial substance is preserved. Free cash flow is derived from the balance of cash inflow from operating activities less investments made.

The development of new customers is the most significant non-financial indicator. Here, we monitor media coverage (public media) of crypto-related topics. In addition, Bitcoin Group also engages in proactive public relations work for the company's products and business model in order to increase the number of new customers.

FORECAST, RISKS AND OPPORTUNITIES REPORT

FORECAST

The company provides the following forecast for its key performance indicators:

New customers

The migration to the new trading platform is being accompanied by a cleansing of the customer database. Inactive customers who do not actively consent to the migration and complete a renewed KYC process will not be migrated and, following a transition period, may have their accounts terminated. Accordingly, a new customer count will begin in 2026, with a stronger focus on customers who trade regularly and actively. The goal is to migrate at least 200,000 customers from the existing customer base and to keep them active. In addition, 50,000 new customers are targeted. These goals were originally set for the second half of 2026, on the premise that the new platform would go live on July 1, 2026. Due to the unexpected delay and the correspondingly postponed marketing measures, these goals are now expected to be achieved only in the first half of 2027. In order to make better use of the potential of the enlarged customer base, the platform will be continuously developed further, with new features and additional measures introduced to improve usability and customer experience.

Free cash flow

In 2026, we expect a further decline in the cash fund due to continued elevated investment activity.

Revenue

Given the current global economic and geopolitical situation – the war in Ukraine and in the Middle East, recurring tariff disputes, and a persistently high interest-rate environment in the United States and Europe – providing a forecast remains very difficult, as in previous years. In addition, media interest and the prices of all major cryptocurrencies remain highly volatile. At the same time, the company is currently undergoing the largest transformation project in its history, involving a large number of currently unknown or difficult-to-assess variables (regulatory status, number of existing customers migrating, number of new customers, uptake of new features such as savings plans and staking, etc.). Against the backdrop of the short-term postponement of the migration and the currently unclear timeline regarding the granting of the MiCAR license, we expect revenue to decline for full-year 2026 compared with the prior year.

this forecast was prepared on the basis of information currently available and that external circumstances could have a slight to significant impact on it.

EBITDA

Due to the continued elevated investment requirements at our subsidiary “futurum bank AG” and the delayed relaunch, we again expect negative EBITDA in 2026.

Overall statement on anticipated developments

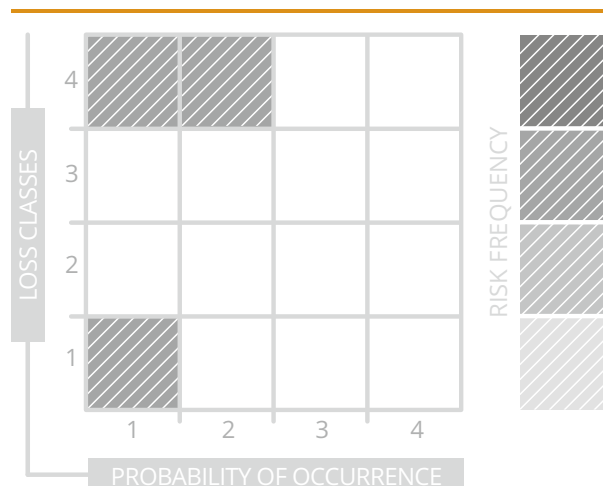
The Management Board expects that cryptocurrency prices and media interest will continue to shape fiscal year 2026. It remains, and will continue to be, our ambition to give our customers and shareholders optimal access to the substantial opportunities presented by cryptocurrencies. We note, however, that

RISKS AND OPPORTUNITIES REPORT

RISK MANAGEMENT SYSTEM

Efficient risk management is intended to detect dangers systematically and at an early stage in order to take countermeasures in good time and manage any risks. Risk management is an integral part of the value- and growth-oriented management of Bitcoin Group SE. At Bitcoin Group SE, potential risks are therefore recorded, analyzed, and monitored as part of risk management for all significant business transactions and processes. The risk strategy always presupposes an assessment of the risks of an investment and the opportunities associated with it. The company's management assesses individual risks on the basis of their probability of occurrence and possible level of losses and, in addition, only takes on appropriate, manageable, and controllable risks if they simultaneously involve an increase in the company's value. The equity and liquidity situation is monitored on an ongoing basis. The Supervisory Board received regular, detailed reports on the financial position in the first half of 2026. This procedure creates transparency and thus forms a basis for the assessment of opportunities and risks. As a result, the Management Board and Supervisory Board are able to immediately implement appropriate measures to ensure a sustainably stable financial and liquidity position for the company.

RISK MATRIX



RISK ASSESSMENT – PROBABILITY OF OCCURRENCE

Class 1	very low	0% to 25%
Class 2	low	25% to 50%
Class 3	average	50% to 75%
Class 4	high	75% to 100%

RISK ASSESSMENT – LOSS CLASSES

Class 1	EUR 50,000 to 100,000	insignificant
Class 2	EUR 100,000 to 500,000	low
Class 3	EUR 500,000 to 1,000,000	average
Class 4	> EUR 1,000,000	serious

RISKS AND OPPORTUNITIES

Bitcoin Group SE and its subsidiaries are exposed to a number of opportunities and risks, of which the following can be considered material, i.e., as from class 3 or higher. In the presentation, the first figure in brackets denotes the probability of occurrence, the second the loss class. The relevant assessments are made by the Management Board.

MARKET-RELATED OPPORTUNITIES AND RISKS

- The success of investments depends on the general stock market environment and economic developments: a deterioration in external conditions can lead to losses from investment activity or make it more difficult to raise capital, thereby negatively affecting net assets, financial position, and results of operations (class 2 / class 4). By contrast, a positive environment can generate asset effects that are not solely attributable to the value of the individual investment.
- Capital market volatility: fluctuations in prices on the capital market, in particular price fluctuations on Bitcoin markets, can affect the value of investments both negatively (class 2 / class 4) and positively.
- Foreign investments: equity investments outside Germany can lead to increased risks arising from a different legal or tax situation, which negatively affects net assets, financial position, and results of

operations (class 1 / class 1). Particularly in the tax area, however, advantages can also arise.

- Opportunities and risks from changes in interest rates: changes in the interest-rate level can affect both the valuation of investments and the cost of any non-interest-bearing borrowed funds raised (class 1 / class 1), thereby leading to a change in the company's net assets, financial position, and results of operations.

COMPANY-RELATED OPPORTUNITIES AND RISKS

- Opportunities and risks from the company's investment activities: the value of investments cannot be guaranteed despite intensive due diligence by the company. Failures could threaten the company's existence (class 1 / class 4), while successes can have a positive effect on the company's net asset position.
- Particular risks and opportunities of young companies: Bitcoin Group SE's target companies are in an early stage of development, which entails a high risk of insolvency and thus total loss for Bitcoin Group SE (class 2 / class 4). On the other hand, valuations at an early stage of a company's development are often significantly below their future level, which can have a very positive long-term effect for Bitcoin Group SE.
- Limited rights in equity investments: due to a possible minority stake in target companies, the

company will not always be able to protect its interests in these investments (class 1 / class 1).

- Tax risks: a potential change in tax legislation could have a lasting negative impact on the company's net assets, financial position, and results of operations. As a result, futurum bank AG would have to retroactively remit VAT, plus any interest, on commission received in connection with the brokerage of cryptocurrencies for years still open under tax law. Furthermore, future commission from cryptocurrency brokerage would also become subject to VAT, such that the earnings position of futurum bank AG for past and future years could deteriorate by up to 19%, which would in turn have a negative impact on Bitcoin Group SE's consolidated financial statements. We continue to maintain the position that this rule does not apply to us (see also our ad hoc disclosure dated March 1, 2018) and therefore assess the probability of occurrence as low (class 1 / class 4).
- Risks from the loss of cryptocurrencies: external hackers or employees could unlawfully misappropriate cryptocurrencies entrusted to our subsidiary futurum bank AG by customers, which could require futurum bank AG to pay damages. This could have a lasting negative impact on net assets, financial position, and results of operations. However, as more than 98% of the cryptocurrencies held are secured offline, i.e., without an internet connection, and also

distributed, i.e., without the possibility of access by individual persons, the company considers this risk to be low. The same applies to the company's own cryptocurrency holdings, which are likewise secured 98% offline and distributed. futurum bank AG's own assets are sufficient to cover potential losses of the cryptocurrencies regularly held online for withdrawal requests several times over (class 1 / class 4).

- Regulatory risks: futurum bank AG is currently still licensed as a so-called "medium-sized investment firm" under the German Investment Firms Act (WpIG). The WpIG does not treat the provision of cryptocurrency-related services as a licensing category, as a license under the European "MiCAR" directive (Markets in Crypto-Assets Regulation) is required instead. futurum bank AG has already been engaged in the authorization process with the German financial supervisory authorities (BaFin and the Deutsche Bundesbank) for some time; however, the license had not yet been granted at the time of this report. Without its own valid license, futurum bank AG would in future either be dependent on a suitably regulated partner or would otherwise have to discontinue its cryptocurrency-related services (class 2 / class 4).

In summary, the Management Board can state that the opportunities arising from the still young and high-growth environment of crypto technologies exceed the risks.

RESPONSIBILITY STATEMENT

We give our assurance that, to the best of our knowledge and in accordance with applicable accounting principles, the consolidated financial statements give a true and fair view of the net assets, financial position, and results of operations of the Group, and that the group management report presents the course of business, including the business result, and the position of the Group in a manner that gives a true and fair view, and describes the material opportunities and risks relating to the Group's expected development.

Herford, September 23, 2026



Moritz Eckert
Member of the Management Board



Anton Langbroek
Member of the Management Board

OVERALL STATEMENT

Overall, the Supervisory Board and the Management Board continue to view the course of the first half of 2026 and the Group's economic position as positive, despite the disappointing setback regarding the MiCAR license, which has not yet been granted. The on-schedule completion of the new trading platform has laid the foundation for further growth in Germany and Europe alike. Investments in both infrastructure and the implementation of regulatory requirements have strengthened the company and remain within budget. The company remains in close contact with the supervisory authorities and is doing everything in its power to work toward a timely and successful conclusion of the licensing process.



03 INTERIM FINANCIAL STATEMENTS

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CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the first half of 2026

All figures in EUR	Note	January 1 - June 30, 2026	January 1 - June 30, 2025
Revenue	4.1	1,593,529.83	3,777,122.27
Other operating income	4.2	54,680.85	406,330.96
Other operating expenses	4.3	-3,114,430.71	-3,443,866.99
Cost of materials		-4,708.30	-121,829.83
Personnel expenses		-1,776,936.15	-1,617,275.10
EBITDA		-3,247,864.48	-999,518.69
Depreciation and amortization		-66,041.28	-68,261.94
Impairment		-1,434,122.13	-553,910.18
Reversal of impairment losses		277.45	0.00
EBIT		-4,747,750.44	-1,621,690.81
Other financial income		0.00	209.00
Other financial expenses		-58,727.76	-12,025.73
Earnings before income taxes		-4,806,478.20	-1,633,507.54
Current tax expense		-294,511.59	-14,520.58
Income from deferred taxes		3,153.27	5,468.57
Net profit (loss)		-5,097,836.52	-1,642,559.55
Net profit attributable to the owners of the parent company		-5,097,836.52	-1,642,559.55
Weighted average number of shares (basic)	4.4	5,000,000	5,000,000
Weighted average number of shares (diluted)	4.4	5,000,000	5,000,000
Earnings per share (basic)	4.4	-1.02	-0.33
Earnings per share (diluted)	4.4	-1.02	-0.33
Other comprehensive income		-5,097,836.52	-1,642,559.55
Items not reclassified to profit or loss: Income or expenses from the remeasurement of intangible assets (cryptocurrencies)		-93,116,062.76	-9,764,681.00
Income taxes on other comprehensive income: Income taxes in connection with the remeasurement of intangible assets (cryptocurrencies)		28,331,073.19	2,929,509.00
Other comprehensive income		-64,784,989.57	-6,835,172.00
Total comprehensive income attributable to owners of the parent company		-69,882,826.09	-8,477,731.55

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the first half of 2026

	Average number of shares	Issued capital	Other comprehensive income	Profit/loss carried forward	Total equity
		EUR	EUR	EUR	EUR
As of December 31, 2024	5,000,000	5,000,000.00	239,269,559.77	33,927,592.68	278,197,152.45
Profit or loss	0	0.00	0.00	-1,642,559.55	-1,642,559.55
Other comprehensive income	0	0.00	-6,835,172.00	0.00	-6,835,172.00
As of June 30, 2025	5,000,000	5,000,000.00	232,434,387.77	32,285,033.13	269,719,420.90
As of December 31, 2025	5,000,000	5,000,000.00	188,111,913.07	32,131,219.80	225,243,132.87
Profit or loss	0	0.00	0.00	-5,097,836.52	-5,097,836.52
Other comprehensive income	0	0.00	-64,784,989.57	0.00	-64,784,989.57
As of June 30, 2026	5,000,000	5,000,000.00	123,326,923.50	27,033,383.28	155,360,306.78

CONSOLIDATED BALANCE SHEET

As of June 30, 2026

CONSOLIDATED BALANCE SHEET ASSETS

All figures in EUR	Note	June 30, 2026	December 31, 2025
Property, plant and equipment	3.1.1	69,294.93	78,806.00
Goodwill	3.1.2	3,882,225.95	3,882,225.95
Intangible assets (other)	3.1.3	7,490,210.18	2,543,508.70
Intangible assets (cryptocurrencies)	3.1.3	199,239,706.00	293,264,988.41
Right-of-use assets		241,547.65	272,772.49
Other non-current financial assets		189,809.22	189,809.22
Total non-current assets		211,112,793.93	300,232,110.77
Other non-financial assets		678,195.52	608,984.00
Income tax assets		372,000.00	209,000.00
Non-current assets held for sale and disposal groups	3.2	250,000.00	250,000.00
Cash and cash equivalents		3,920,351.61	12,617,328.79
Total current assets		5,220,547.13	13,685,312.79
Total assets		216,333,341.06	313,917,423.56

CONSOLIDATED BALANCE SHEET

EQUITY AND LIABILITIES

All figures in EUR	Note	June 30, 2026	December 31, 2025
Equity attributable to owners of the parent company		155,360,306.78	225,243,132.87
Issued capital		5,000,000.00	5,000,000.00
Profit/loss carried forward		27,033,383.28	32,131,219.80
Other comprehensive income		123,326,923.50	188,111,913.07
Total equity	3.3	155,360,306.78	225,243,132.87
Non-current lease liabilities		165,359.44	192,987.05
Deferred tax liabilities	3.4	53,809,807.59	82,144,034.05
Non-current financial liabilities		4,234,916.51	4,101,889.01
Non-current liabilities		58,210,083.54	86,438,910.11
Trade payables to third parties		732,266.17	595,076.97
Current leasing liabilities		85,428.62	91,384.11
Other non-financial liabilities		1,484,755.95	1,117,219.50
Income tax liabilities		460,500.00	431,700.00
Current liabilities		2,762,950.74	2,235,380.58
Total equity and liabilities		216,333,341.06	313,917,423.56

CONSOLIDATED STATEMENT OF CASH FLOWS

CONSOLIDATED STATEMENT OF CASH FLOWS

For the first half of 2026

All figures in EUR

Cash flows from operating activities

Net income before interest and taxes (EBIT)

Adjustments for:

Depreciation of property, plant and equipment

Depreciation of intangible assets (cryptocurrencies)

Gains/losses from the disposal of fixed assets

Gains/losses from transactions with cryptocurrencies

Other non-cash expenses and income

Changes:

Increase/decrease in trade receivables from third parties

Increase/decrease in other assets not attributable to investing or financing activities

Trade payables to third parties

Other liabilities not attributable to investing or financing activities

Cash flows from operating activities:

Interest paid on leasing liabilities

Interest paid

Interest received

Income taxes paid

Cash flows from operating activities

Cash flows from investing activities

Payments for investments in equity investments held for sale

Proceeds from the disposal of equity investments

Proceeds from disposals of property, plant and equipment

Payments for investments in property, plant and equipment

Payments for investments in intangible assets

Cash flows from investing activities

Cash flows from financing activities

Repayment of leasing liabilities

Cash flows from financing activities

Net increase/decrease in cash and cash equivalents

Cash and cash equivalents at the beginning of the period

Cash and cash equivalents at the end of the period

Note	January 1 - June 30, 2026	January 1 - June 30, 2025
	-4,747,750.44	-1,621,690.81
3.1.1.-3.	66,041.28	68,261.94
3.1.3	1,425,355.19	1,140,027.48
	-2,138.45	0.00
	-516,135.54	-1,262,885.39
	128,344.19	25,000.05
	0.00	-9,122.51
	-69,211.52	-232,994.65
	137,189.20	-440,918.10
	367,536.45	91,759.42
	-1,164.64	-1,816.27
	-52,697.16	-10,209.46
	0.00	209.00
	-428,711.59	-836,796.34
	-3,693,343.03	-3,091,175.64
	0.00	-79,500.00
	0.00	220,000.00
	8,634.45	0.00
3.1.1	-17,080.16	-17,923.52
	-4,946,701.48	0.00
	-4,955,147.19	122,576.48
	-48,486.96	-60,886.32
	-48,486.96	-60,886.32
	-8,696,977.18	-3,029,485.48
	12,617,328.79	12,186,700.26
	3,920,351.61	9,157,214.78

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Bitcoin Group SE is the parent company of the Group and is headquartered at Luisenstr. 4, 32052 Herford (Germany). The company is registered under HRB 14745 in the commercial register (Handelsregister B) of the Bad Oeynhausen Local Court. The share is listed in Düsseldorf; the ISIN is DE000A1TNV91.

As a long-term anchor shareholder, Priority AG, Herford, held more than 25% of voting rights as of June 30, 2026, to the company's knowledge (December 31, 2025: more than 25%). Regarding a notification received after the balance sheet date, on August 14, 2026, concerning the transfer of this interest to Winthorpe III Valentine GmbH & Co. KG (attributed indirectly to Mr. Oliver Flaskämper via Winthorpe Management GmbH), please refer to Note 8. Free float, defined as voting interests of less than 5% of share capital in accordance with the definition used by Deutsche Börse, continued to amount to more than 50% as of June 30, 2026 (December 31, 2025: more than 50%).

Bitcoin Group SE is a corporate investment and advisory company focused on Bitcoin and blockchain business models and supports its portfolio companies in unlocking growth potential through management expertise and capital, with the aim of bringing these companies to the capital markets over the medium term. Bitcoin Group SE's objective is to increase the enterprise value and profitability of its investments.

The condensed consolidated interim financial statements are prepared in euro (EUR), which is both the functional and the reporting currency. Amounts in the financial statements are presented in EUR unless otherwise indicated. For computational reasons, rounding differences to the mathematically exact figures (monetary amounts, percentages, etc.) may occur in tables and text references.

The condensed consolidated interim financial statements were prepared for the first half of fiscal year 2026 ended June 30, 2026.

2. APPLICATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

2.1 GENERAL ACCOUNTING PRINCIPLES

These condensed consolidated interim financial statements comply with the requirements of IAS 34 “Interim Financial Reporting.” They do not include all the information required for a complete set of consolidated financial statements. The condensed consolidated interim financial statements should be read in conjunction with the consolidated financial statements for fiscal year 2025.

The International Financial Reporting Standards (IFRS) applied and the interpretations of the IFRS Interpretations Committee (IFRS IC) used are generally consistent with the accounting and measurement policies applied in the 2025 consolidated financial statements. The amended IFRS standards required to be applied for the first time in fiscal year 2026, as adopted by the IASB and endorsed by the EU, did not have a material effect on these condensed consolidated interim financial statements.

The Management Board of Bitcoin Group SE approved the condensed consolidated interim financial statements and the interim group management report on September 23, 2026.

2.2 APPLIED ACCOUNTING POLICIES

The accounting and measurement policies applied in the condensed consolidated interim financial statements are, unless otherwise indicated, consistent with those applied in the consolidated financial statements as of December 31, 2025. There were no changes to accounting and measurement policies in the first half of 2026.

2.3 SIGNIFICANT JUDGMENTS AND ESTIMATION UNCERTAINTY

In preparing the condensed consolidated interim financial statements, judgments, estimates, and assumptions were made that can affect the amount and presentation of assets and liabilities as well as income and expenses. The significant judgments, estimates, and assumptions are generally consistent with those applied in the consolidated financial statements as of December 31, 2025.

3. NOTES TO THE CONSOLIDATED BALANCE SHEET

3.1 NON-CURRENT ASSETS

3.1.1 PROPERTY, PLANT AND EQUIPMENT

There were no significant acquisitions or disposals of property, plant and equipment.



3.1.2 GOODWILL

All figures in EUR	Goodwill
Cost	2026
As of January 1, 2026	3,882,225.95
Changes	0.00
As of June 30, 2026	3,882,225.95
Write-downs and impairment	
As of January 1, 2026	0.00
Changes	0.00
As of June 30, 2026	0.00
Carrying amounts as of June 30, 2026	3,882,225.95
Cost	2025
As of January 1, 2025	3,882,225.95
Changes	0.00
As of June 30, 2025	3,882,225.95
Write-downs and impairment	
As of January 1, 2025	0.00
Changes	0.00
As of June 30, 2025	0.00
Carrying amounts as of June 30, 2025	3,882,225.95

Goodwill arose from the initial consolidation of Bitcoin Deutschland AG in fiscal year 2014. No indicators requiring an impairment test arose in the first half of 2026.

3.1.3 INTANGIBLE ASSETS

All figures in EUR	Cryptocurrencies	Other			Total
		Licences	Other	Software under development	
Cost					
As of January 1, 2026	27,614,185.64	781,532.20	69,320.08	1,761,973.50	2,612,825.78
Additions	515,858.09	0.00	0.00	4,946,701.48	4,946,701.48
Disposals	0.00	0.00	0.00	0.00	0.00
Transfer	-595,480.00	0.00	0.00	0.00	0.00
As of June 30, 2026	27,534,563.73	781,532.20	69,320.08	6,708,674.98	7,559,527.26
Amortization and remeasurement					
As of January 1, 2026	265,650,802.77	0.00	-69,317.08	0.00	-69,317.08
Amortization and write-downs	0.00	0.00	0.00	0.00	0.00
Impairment	-1,425,355.19	0.00	0.00	0.00	0.00
Reversal of impairment losses	277.45	0.00	0.00	0.00	0.00
Transfer	595,480.00	0.00	0.00	0.00	0.00
Remeasurement in other comprehensive income	-93,116,062.76	0.00	0.00	0.00	0.00
As of June 30, 2026	171,705,142.27	0.00	-69,317.08	0.00	-69,317.08
Carrying amounts as of June 30, 2026	199,239,706.00	781,532.20	3.00	6,708,674.98*	7,490,210.18

* Corrected compared with the original publication, which erroneously stated EUR 0.00.

All figures in EUR	Cryptocurrencies	Other			Total
		Licenses	Other	Software under development	
Cost					
As of January 1, 2025	26,389,749.65	781,532.20	69,320.08	0.00	850,852.28
Additions	728,336.45	0.00	0.00	0.00	0.00
Disposals	-51,529.15	0.00	0.00	0.00	0.00
Transfer	0.00	0.00	0.00	0.00	0.00
As of June 30, 2025	27,066,556.95	781,532.20	69,320.08	0.00	850,852.28
Amortization and remeasurement					
As of January 1, 2025	339,609,804.95	0.00	-69,317.08	0.00	-69,317.08
Amortization and write-downs	0.00	0.00	0.00	0.00	0.00
Impairment	-1,140,027.48	0.00	0.00	0.00	0.00
Reversal of impairment losses	586,117.30	0.00	0.00	0.00	0.00
Transfer	0.00	0.00	0.00	0.00	0.00
Remeasurement in other comprehensive income	-9,764,720.21	0.00	0.00	0.00	0.00
As of June 30, 2025	329,291,174.56	0.00	-69,317.08		-69,317.08
Carrying amounts as of June 30, 2025	356,357,731.51	781,532.20	3.00	0.00	781,535.20

Cryptocurrencies with a carrying amount of TEUR 4,104 (December 31, 2025: TEUR 5,974) serve as collateral for the fixed-term loan raised in December 2025. All other intangible assets were, as of the balance sheet date, neither pledged as collateral for liabilities nor otherwise subject to restrictions on disposal.

Licenses, which represent banking licenses, are essential to the Group's business model. Their useful life is therefore considered indefinite. The software under development line item shows expenditure relating to the commissioned implementation of an IT platform for providing trading functionality for cryptocurrencies and digital assets.

Intangible assets (cryptocurrencies)

Cryptocurrencies are remeasured as of each reporting date. Their carrying amounts (fair values) are set out in the overview below.

All figures in EUR thousand	June 30, 2026	December 31, 2025
BTC / Bitcoin	183,701	265,355
BCH / Bitcoin Cash	7	6
ETH / Ethereum	14,476	26,253
BTG / Bitcoin Gold	14	1
LTC / Litecoin	1	1
XRP / Ripple	712	1,234
DOGE / Dogecoin	0	1
TRX / Tron	49	1
SOL / Solana	262	404
USDT / Tether	0	0
USDC / USD Coin	18	9
	199,240	293,265

3.2 NON-CURRENT ASSETS HELD FOR SALE AND DISPOSAL GROUPS

DESSIXX AG, Frankfurt am Main, continues to be classified as a shelf company held for sale and is not included in the scope of consolidation. As of June 30, 2026, the carrying amount of non-current assets held for sale was TEUR 250 (December 31, 2025: TEUR 250).

3.3 EQUITY

Bitcoin Group SE's subscribed capital relates to fully paid-in share capital of EUR 5,000,000. Share capital is divided into 5,000,000 bearer shares.

The development of equity is presented in the statement of changes in equity.

3.4 DEFERRED TAXES

Deferred taxes are recognized on temporary differences arising from the remeasurement of cryptocurrencies, other intangible assets, financial liabilities, as well as recognized right-of-use assets and corresponding liabilities. Deferred taxes are calculated on the basis of tax rates applicable in Germany. As all matters giving rise to deferred taxes originate domestically, an average tax rate of 30.00% (first half of 2025: 30.00%) is assumed for the first half of 2026.

The change in deferred tax liabilities results mainly from temporary differences arising from the remeasurement of cryptocurrencies. The effect is recognized in other comprehensive income, with no impact on profit or loss, in the amount of TEUR 28,331 (first half of 2025: TEUR 2,930).

4. NOTES TO THE CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

4.1 REVENUE

The Bitcoin Group generates its revenue from advisory services as well as from brokerage services related to cryptocurrency transactions. In addition, revenue is generated from securities trading and from providing services to customers in connection with financial products. No income from securities trading was generated in the first half of 2026 (first half of 2025: TEUR 242.4).

All revenue was generated in Germany.

4.2 OTHER OPERATING INCOME

The following table shows the composition and development of other operating income:

All figures in EUR	January 1 - June 30, 2026	January 1 - June 30, 2025
Sundry other operating income	35,111.56	381,726.19
Income from offsetting employees' non-cash remuneration	19,457.48	23,896.38
Currency translation	111.81	708.39
Other operating income	54,680.85	406,330.96

4.3 OTHER OPERATING EXPENSES

Other operating expenses are composed as shown in the following table:

All figures in EUR	January 1 - June 30, 2026	January 1 - June 30, 2025
Legal and consulting costs	470,841.03	1,274,224.26
Purchased services	263,862.28	420,313.60
Marketing and advertising	117,577.23	150,925.18
Insurance, contributions, duties	27,285.30	59,095.18
Management	75,431.40	105,745.04
IT costs	64,926.06	45,783.78
Postage and telephone costs	54,966.41	7,806.56
Vehicle fleet	11,109.01	22,177.82
Remuneration of Supervisory Board	25,976.02	43,877.62
Room costs	37,263.66	14,916.52
Incidental transaction costs	3,317.37	5,654.64
Travel costs	0.00	28,558.23
Currency translation	129,065.33	12,057.28
Impairment losses on financial assets	0.00	5,000.00
Sundry other operating expenses	1,832,809.61	1,247,731.28
Other operating expenses	3,114,430.71	3,443,866.99

4.4 EARNINGS PER SHARE

As no dilutive share options were outstanding during the reporting period, there were no dilutive effects to be considered in earnings per share for the reporting period.

5. OPERATING SEGMENTS

Bitcoin Group SE has one reportable operating segment within the meaning of IFRS 8. Compared with the consolidated financial statements as of December 31, 2025, there have been no changes to the definition of the segment or to the basis of internal reporting and control.

For further information on segment reporting, please refer to the consolidated financial statements as of December 31, 2025.

6. RELATED PARTY TRANSACTIONS

During the first half of 2026, there were no material changes in transactions with related parties.



7. CLASSIFICATION OF FINANCIAL INSTRUMENTS AND FAIR VALUE

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or is estimated using a valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability that market participants would also take into account when pricing the asset or liability at the measurement date.

If the fair value of an asset or liability is measured using a valuation technique, it is categorized within one of the following three levels, based on the lowest-level input that is significant to the fair value measurement as a whole:

Level 1: inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: inputs are unobservable inputs for the asset or liability.

In this context, the Group determines whether transfers between levels of the hierarchy have occurred at the end of each reporting period.

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including the levels of the fair value hierarchy on which the fair value measurements are based. For financial assets and liabilities measured at amortized cost, where the carrying amount represents a reasonable approximation of fair value, the fair value is not separately disclosed.

All figures in EUR	Categories according to
	IFRS 9
Non-current financial assets	
Other non-current financial assets	
Equity investments (Sineus)	FVTOCI
Rental deposits	AC
Current financial assets	
Cash and cash equivalents	AC
Non-current financial liabilities	
Non-current loan liabilities	FLAC
Current financial liabilities	
Trade payables and other current liabilities	FLAC

The (unlisted) interest in Sineus, classified within the FVTOCI category, is carried at cost, as of the balance sheet date there were no relevant indicators that cost is not representative of fair value.

For long-term loan liabilities, fair value is determined using the present value method based on current interest rate yield curves, taking into account credit risk premiums that are not directly observable. Accordingly, these liabilities are classified within Level 3 of the valuation hierarchy.

Carrying amount	Fair value		Carrying amount	Fair value	
June 30, 2026	June 30, 2026	Hierarchy	December 31, 2025	December 31, 2025	Hierarchy
189,809.22	-		189,809.22	-	
166,605.99	-		166,605.99	166,605.99	
23,203.23	-		23,203.23	-	
3,920,351.61	-		12,617,328.79	-	
4,234,916.51	4,222,896.66	Level 3	4,101,889.01	4,120,506.65	Level 3
732,266.17	-		595,076.97	-	

8. EVENTS AFTER THE REPORTING DATE

No events occurred that would require an adjustment of the amounts recognized in the financial statements under IAS 10.8 et seq.

After the end of the reporting period, on August 14, 2026, the company received notification of a change in shareholdings. Accordingly, Priority AG no longer holds more than one-quarter of the shares in Bitcoin Group SE. At the same time, it was notified that Winthorpe III Valentine GmbH & Co. KG now directly holds more than one-quarter of the shares in the company. This interest is attributed indirectly to Mr. Oliver Flaskämper via Winthorpe Management GmbH.

9. EXECUTIVE BODIES OF BITCOIN GROUP SE

Management Board of the company	as of June 30, 2026
Members of the Management Board	Moritz Eckert
	Anton Langbroek (since May 1, 2026)
	Michael Nowak (until April 30, 2026)

Supervisory Board as of June 30, 2026

- Alexander Müller (Chairman), computer science graduate, publicly appointed and sworn IT expert, Niedernhausen
- Prof. Dr. Rainer Hofmann (Deputy Chairman), university professor, Ludwigshafen
- Oliver Flaskämper, Member of the Management Board of Priority AG and Managing Director of DH Verwaltungs GmbH & Co. KG, Herford
- Dr. Holger E. Giese, Attorney at Law, LL.M. (Cambridge), Alfter

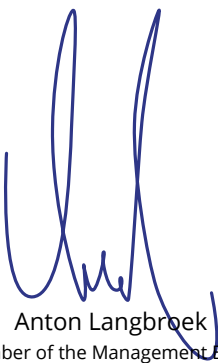
RESPONSIBILITY STATEMENT

We give our assurance that, to the best of our knowledge and in accordance with applicable accounting principles, the condensed consolidated interim financial statements give a true and fair view of the net assets, financial position, and results of operations of the Group, and that the interim group management report presents the course of business, including the business result, and the position of the Group in a manner that gives a true and fair view, and describes the material opportunities and risks relating to the Group's expected development.

Herford, September 23, 2026



Moritz Eckert
Member of the Management Board



Anton Langbroek
Member of the Management Board



IMPRINT

Published by

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This is a translation of the German "Halbjahresbericht 2026" of Bitcoin Group SE. Sole authoritative and universally valid version is the German language document.

The half-year report of Bitcoin Group SE is available on the Internet at www.bitcoingroup.com.

Besides the employees of Bitcoin Group SE, the following also participated in the preparation of this half-year report:

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Chairman of the Supervisory Board: Alexander Müller

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