

Driving Technology



Interim Information
as of the First Quarter of 2022

ALLGEIER



Allgeier SE supports digital transformation with full range of software and IT services

Allgeier SE is one of the leading German technology companies for digital transformation: The rapidly growing Group guides its clients through the challenges of digital transformation to ensure their future success. Allgeier has a broad and stable customer base of global corporations, dynamic SMEs and public sector contractors. Allgeier offers its more than 2,000 clients a full portfolio of IT and software services extending from high-end software development to business efficiency solutions in support of the digital transformation of critical business processes. Allgeier accomplishes breakthroughs in new digital business models, defines strategic priorities and implements trailblazing software and IT services projects with high flexibility and scalability to mold agile and intelligent organizations for the digital age.

In its Enterprise IT and mgm technology partners segments, the Group has more than 3,000 employees* and more than 1,000 freelance experts at 42 locations in total in the DACH region, France, Czechia, India, Vietnam and the US. Allgeier generated revenue of EUR 403 million from its continuing operations in fiscal 2021. According to the 2021 Lünendonk® List, Allgeier is one of Germany’s top ten IT consulting and system integration companies. Allgeier SE is listed in the General Standard on the Regulated Market of Frankfurt Stock Exchange (WKN A2GS63, ISIN DE000A2GS633). Further information can be found at www.allgeier.com

To improve the flow of reading, in this report we typically only use the generic male form, which refers equally to male and non-male persons alike.

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Company and Key Indicators at a Glance



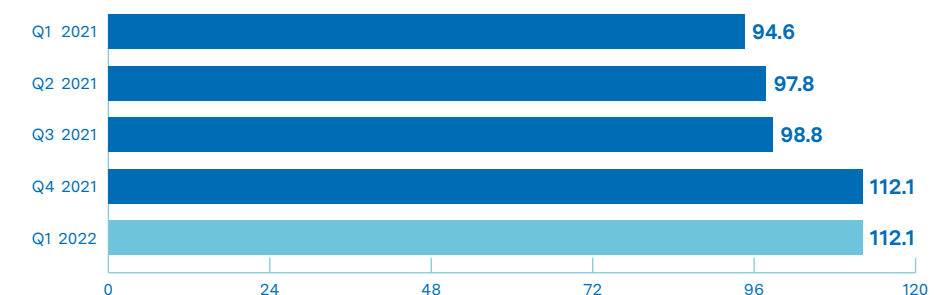
Further information and the company's latest news can be found at www.allgeier.com.

Key Group indicators*	Q1 2022	Q1 2021	Change in percent***
Revenue	112.1	94.6	18.5%
Value added	37.2	29.1	27.9%
EBITDA	11.5	7.7	49.5%
Adjusted EBITDA**	11.3	7.7	47.2%
EBIT	5.0	3.6	40.0%
EBT	3.8	3.1	21.6%
Profit or loss for the period	2.5	1.9	31.4%
Earnings per share (EUR)	0.13	0.07	85.7%
Adjusted earnings per share (EUR)	0.27	0.13	107.7%
	Mar. 31, 2022	Dec. 31, 2021	Change in percent
Total assets	486.2	485.0	0.3%
Equity	165.5	162.9	1.6%
Permanent employees	3,020	2,937	2.8%
Freelance experts	1,080	753	43.4%
Total employees	4,100	3,690	11.1%

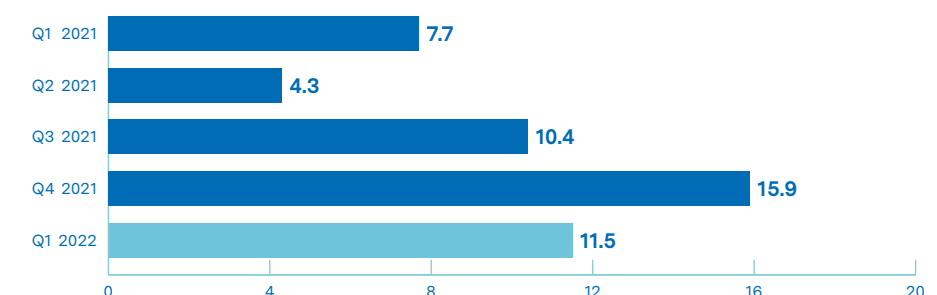
*Continuing operations, figures in EUR million (unless stated otherwise)

**EBITDA before extraordinary or prior-period effects

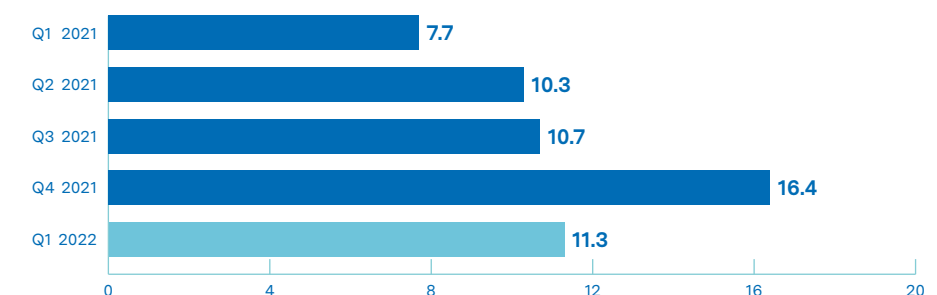
***Percentages calculated using non-rounded figures



Revenue
EUR million



EBITDA
EUR million



Adjusted EBITDA*
EUR million

All figures relate to the Group's continuing operations (in EUR million)

*EBITDA from continuing operations before extraordinary or prior-period effects

Interim information on business performance in the first quarter of 2022



Allgeier continues significant growth in revenue and earnings in 2022

In the first quarter of 2022 (January 1, 2022, to March 31, 2022), Allgeier SE achieved the planning on which the guidance for fiscal 2022 is based, with revenue of EUR 112.1 million and EBITDA of EUR 11.5 million.

Business performance of continuing operations in the first quarter of 2022

The Allgeier Group generated revenue from continuing operations of EUR 112.1 million (previous year: EUR 94.6 million) in the first quarter of 2022, representing a year-on-year increase of 18 percent. Both of the Group's operating segments contributed to the growth in revenue. Value added (defined as gross revenue less the cost of sales and staff costs directly attributable to revenue) amounted to EUR 37.2 million (previous year: EUR 29.1 million), up 28 percent on the previous year's figure. The gross margin thus improved to 33.0 percent (previous year: 30.7 percent). The Group increased its adjusted EBITDA (EBITDA before extraordinary or prior-period effects) by 47 percent to EUR 11.3 million (previous year: EUR 7.7 million), corresponding to a margin of 10.0 percent (previous year: 8.1 percent).

EBITDA grew to EUR 11.5 million (previous year: EUR 7.7 million), corresponding to a year-on-year increase of 50 percent and an EBITDA margin of 10.2 percent (previous year: 8.1 percent). EBIT amounted to EUR 5.0 million (previous year: EUR 3.6 million), an increase of 40 percent compared to the first quarter of the previous year.

Consolidated EBT after net finance costs rose by 22 percent to EUR 3.8 million (previous year: EUR 3.1 million). After deducting income tax expenses of EUR 1.3 million (previous year: EUR 1.2 million), Allgeier generated a profit of EUR 2.5 million in the first three months of 2022 (previous year: EUR 1.9 million), corresponding to a year-on-year increase of 31 percent.

Basic earnings per share from continuing operations, calculated on the basis of earnings for the first three months less non-controlling interests, were increased by 86 percent year-on-year to EUR 0.13 (previous year: EUR 0.07). Earnings per share from continuing operations adjusted for depreciation and amortization due to acquisitions and calculated using a normalized tax rate of 30 percent amounted to EUR 0.27 (previous year: EUR 0.13) for the first quarter of 2022, a year-on-year increase of 108 percent.

To present adjusted earnings per share, the Allgeier Group corrects the reported EBIT from continuing operations for amortization of intangible assets capitalized in connection with company acquisitions (effects of purchase price allocation), income and expenses from purchase price adjustments in profit or loss and other one-time and prior-period effects. Taking these adjustments into account and assuming a uniform tax rate of 30 percent, the Group generated earnings per share of EUR 0.27 in the first quarter of 2022 (Q1 2021: EUR 0.13).

(EUR million*)	Q1 2022	Q1 2021
Profit from operating activities (EBIT as reported)	5.0	3.6
Amortization of intangible assets from acquisitions	2.2	0.5
Other non-recurring and prior-period effects	-0.1	0.1
Net finance costs	-1.2	-0.5
Adjusted earnings before taxes	5.9	3.7
Tax rate	30%	30%
Taxes	-1.8	-1.1
Adjusted earnings for the period	4.1	2.6
Non-controlling interests	-1.1	-1.1
Adjusted earnings for the period of shareholders of the parent company	3.0	1.5
Average number of shares outstanding weighted pro rata temporis	11,408,513	11,382,513
Earnings per share in EUR	0.27	0.13

*unless stated otherwise



Development of cash flows in the first quarter of 2022

The cash flow from operating activities before changes in working capital from continuing operations amounted to EUR 9.8 million in the first three months of 2022 (previous year: EUR 7.1 million). The cash flow from changes in working capital was EUR -5.1 million (previous year: EUR -12.7 million). Including the cash flow from changes in working capital, this resulted in positive cash flow from operating activities of EUR 4.8 million in total (previous year: EUR -5.6 million).

Cash flow from investing activities for the period amounted to EUR -4.8 million (previous year: EUR -17.2 million). This includes payments of EUR 4.3 million (previous year: EUR 4.0 million) for investments in non-current assets, including lease payments, and payments of EUR 0.5 million (previous year: EUR 13.1 million) for acquisition activities. The net cash inflow from financing activities was EUR 2.1 million in the first three months of 2022 (previous year: net inflow of EUR 16.2 million). Interest payments amounted to EUR 1.0 million net (previous year: EUR 0.3 million net) and repayments of bank loans amounted to EUR 4.0 million net (previous year: new bank loans of EUR 15.0 million net). The balance of payments with non-controlling interests resulted in a net inflow of EUR 0.0 million (previous year: inflow of EUR 1.4 million).

As a result of cash flows from operating, investing and financing activities, cash and cash equivalents rose from EUR 54.5 million on December 31, 2021 to EUR 56.6 million on March 31, 2022.

Key statement of financial position data as of March 31, 2022

Total assets amounted to EUR 486.2 million as of March 31, 2022 (December 31, 2021: EUR 485.0 million).

Non-current assets rose to EUR 338.1 million as of March 31, 2022 (December 31, 2021: EUR 340.2 million). Within non-current assets, right-of-use assets from leases climbed to EUR 40.8 million (December 31, 2021: EUR 41.3 million). Current assets increased to EUR 148.1 million as of the end of the reporting period (December 31, 2021: EUR 144.8 million). In the first three months of 2022, total trade receivables, contract assets and other current assets rose to EUR 83.7 million (December 31, 2021: EUR 72.5 million). The Allgeier Group also had cash funds of EUR 61.3 million at its disposal as of the end of the first quarter of 2022 (December 31, 2021: EUR 69.4 million).

Consolidated equity rose to EUR 165.5 million as of March 31, 2022 (December 31, 2021: EUR 162.9 million). Accordingly, the equity ratio increased from 33.6 percent at the end of 2021 to 34.0 percent as of the end of the first quarter of 2022, as a result of the increase in total assets coupled with a faster rise in equity. Current and non-current financial liabilities decreased to EUR 132.2 million as of March 31, 2022 (December 31, 2021: EUR 138.4 million). Current financial liabilities fell to EUR 4.7 million in the first

quarter of 2022 (December 31, 2021: EUR 14.9 million), while non-current financial liabilities rose to EUR 127.5 million (December 31, 2021: EUR 123.5 million) as the result of the borrowing of bank loans of EUR 4.0 million. Net debt (including lease liabilities) amounted to EUR 114.9 million as of March 31, 2022 (December 31, 2021: EUR 113.5 million) and included finance lease liabilities of EUR 44.0 million. The Allgeier Group's gearing – the ratio of the Group's net debt to the relevant pro forma EBITDA – thus came to 2.1 as of March 31, 2022 (December 31, 2021: 2.3). The pro forma earnings take into account the full-year earnings of the companies acquired during the fiscal year.

Financing

After the end of the first quarter of 2022, Allgeier SE reached an agreement with the syndicate of banks on April 12, 2022 to increase the credit facility of the syndicated loan agreement from previously EUR 140 million to EUR 200 million moving forward. The total volume was agreed for a term of four years with an extension option of up to two years. The loan still bears interest based on EURIBOR plus a margin dependent on key financial ratios. In addition, Allgeier is preparing to issue a borrower's note loan with a target volume of EUR 60 million.

With the increase in its syndicated loan facility and the intended issuance of a new borrower's note loan, Allgeier is establishing medium- and long-term financing security for the entire Group on enduringly good terms. The additional credit volume will open up further headway to finance business growth and for targeted acquisitions on future markets.

Ukraine war and COVID-19 pandemic

The spread of coronavirus and new mutations of the virus as well as the political action to contain the pandemic and the conflict in Ukraine continue to have an at times significant impact on the global economy, individual markets, sectors and companies. According to leading economists, the conflict in Ukraine will impede the economic recovery following the pandemic, hinder global growth, and further aggravate inflationary pressures. Supply chains worldwide are negatively impacted by the effects of the war, as well as by the COVID-19 pandemic still. While the business of the Allgeier Group has so far proved largely resilient to the consequences of both the COVID crisis and the Ukraine war, it still cannot be ruled out that developments affecting individual markets, sectors and companies due to the crisis could affect the revenue and financial performance of Allgeier SE in ways unforeseeable by the Management Board at the time of this interim information being prepared. Fortunately, it can be said at this time that the opportunities that opened up for us in connection with the pandemic, and in particular the acceleration of the global digitalization trend, are outweighing the risks associated with the pandemic. The Russia/Ukraine conflict has had no notable impact on the business of the Allgeier Group as of the current time.

Outlook for fiscal 2022

Allgeier SE is today confirming its guidance for fiscal 2022 that was published in the ad hoc disclosure of December 17, 2021 and the 2021 annual report. All forecast figures relate exclusively to the organic development of the Group as it is currently composed with no further changes in its portfolio. Future acquisitions in the individual segments could generate an additional contribution to growth.

Unaudited interim information as of the first quarter of 2022

of Allgeier SE

Consolidated Statement of Financial Position of Allgeier SE, Munich, as of March 31, 2022 (unaudited)

Consolidated Statement of Financial Position (EUR thousand)		
Assets	March 31, 2022	December 31, 2021
Intangible assets	278,988	281,124
Property, plant and equipment	8,265	7,630
Right-of-use assets from leases	40,803	41,308
Other non-current financial assets	8,424	8,399
Other non-current assets	174	419
Deferred tax assets	1,438	1,330
Non-current assets	338,092	340,211
Inventories	1,314	1,230
Contract assets	10,034	2,476
Trade receivables	64,354	62,346
Other current financial assets	750	1,946
Other current assets	8,528	5,765
Income tax receivables	1,812	1,496
Cash	61,251	69,409
Assets held for sale	88	111
Current assets	148,131	144,779
Assets	486,223	484,990

Consolidated Statement of Financial Position (EUR thousand)		
Equity and liabilities	March 31, 2022	December 31, 2021
Issued capital	11,409	11,409
Capital reserves	71,249	71,249
Retained earnings	102	102
Profit carryforward	31,689	19,888
Profit or loss for the period	1,439	11,801
Changes in equity recognized directly in equity	575	487
Equity interest of shareholders of the parent company	116,462	114,936
Equity interest of non-controlling interests	49,046	47,969
Equity	165,508	162,905
Non-current financial liabilities	127,500	123,500
Non-current lease liabilities	35,193	35,734
Long-term provisions for post-employment benefit costs	1,169	1,133
Other long-term provisions	331	331
Non-current contract liabilities	39	88
Other non-current financial liabilities	41,802	41,802
Deferred tax liabilities	7,118	7,652
Non-current liabilities	213,151	210,240
Current financial liabilities	4,650	14,885
Current lease liabilities	8,852	8,810
Short-term provisions for post-employment benefit costs	18	125
Other short-term provisions	17,836	17,948
Current contract liabilities	8,711	6,762
Trade payables	25,980	25,073
Other current financial liabilities	19,743	18,025
Other current liabilities	4,879	4,688
Income tax liabilities	16,807	15,419
Liabilities held for sale	88	111
Current liabilities	107,565	111,846
Equity and liabilities	486,223	484,990

Consolidated Statement of Comprehensive Income of Allgeier SE, Munich,
for the period from January 1, 2022, to March 31, 2022 (unaudited)

Consolidated Statement of Comprehensive Income (EUR thousand)							
Income Statement	Total			Discontinued operations		Continuing operations	
	January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021		January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021	January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021
Revenue	112,153	94,742		42	97	112,111	94,645
Other own work capitalized	841	277		0	0	841	277
Other operating income	852	574		31	44	821	530
Cost of materials	43,543	38,911		0	9	43,543	38,902
Staff costs	53,280	43,797		14	57	53,266	43,740
Impairment on trade receivables and contract assets	36	0		0	0	36	0
Other operating expenses	5,498	5,233		51	101	5,447	5,132
Earnings before interest, taxes, depreciation and amortization	11,488	7,652		8	-26	11,480	7,678
Depreciation, amortization and impairment	6,462	4,102		1	8	6,461	4,094
Results of operating activities	5,026	3,550		7	-34	5,019	3,584
Finance income	49	17		0	0	49	17
Financial expenses	1,283	504		0	16	1,283	489
Earnings before taxes	3,792	3,062		7	-50	3,785	3,112
Net income taxes	-1,296	-1,211		-7	0	-1,289	-1,211
Profit or loss for the period	2,497	1,851		0	-50	2,497	1,901
Profit or loss for the period attributable to:							
shareholders of the parent company	1,439	761		0	-50	1,439	811
non-controlling interests	1,058	1,090		0	0	1,058	1,090
Basic earnings per share:							
Average number of shares outstanding weighted pro rata temporis	11,408,513	11,382,513		11,408,513	11,382,513	11,408,513	11,382,513
Earnings per share in EUR	0.13	0.07		0.00	0.00	0.13	0.07
Diluted earnings per share:							
Average number of shares outstanding weighted pro rata temporis	11,924,476	11,543,831		11,924,476	11,543,831	11,924,476	11,543,831
Earnings per share in EUR	0.12	0.07		0.00	0.00	0.12	0.07

► continued overleaf

Consolidated Statement of Comprehensive Income of Allgeier SE, Munich,
for the period from January 1, 2022, to March 31, 2022 (unaudited)

Consolidated Statement of Comprehensive Income (EUR thousand)							
	Total			Discontinued operations		Continuing operations	
Other comprehensive income	January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021		January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021	January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021
Items that cannot be reclassified to the income statement:							
Foreign exchange differences	107	-120		0	0	107	-120
Other comprehensive income for the period	106	-120		0	0	106	-120
Total comprehensive income for the period	2,603	1,731		0	-50	2,603	1,781
Total comprehensive income for the period attributable to:							
shareholders of the parent company	1,526	638		0	-50	1,526	688
non-controlling interests	1,077	1,093		0	0	1,077	1,092

Consolidated Statement of Changes in Equity of Allgeier SE, Munich,
as of March 31, 2022 (unaudited)

Consolidated Statement of Changes in Equity (EUR thousand)											
	Issued capital	Capital reserves	Retained earnings	Treasury shares		Profit carryforward	Profit or loss for the period	Changes in equity recognized directly in equity	Equity interest of shareholders of the parent company	Equity interest of non-controlling interests	Equity
As of January 1, 2021	11,383	65,074	102	0		25,936	-356	-78	102,060	3,461	105,521
Transfer of profit or loss for the previous year to profit carryforward	0	0	0	0		-356	356	0	0	0	0
Acquisition of shares of non-controlling shareholders of Allgeier publicplan Holding GmbH	0	0	0	0		0	0	0	0	1,356	1,356
Profit or loss for the period	0	0	0	0		0	761	0	761	1,090	1,851
Foreign exchange differences	0	0	0	0		0	0	-123	-123	3	-120
As of March 31, 2021	11,383	65,074	102	0		25,580	761	-200	102,699	5,910	108,609
As of January 1, 2022	11,409	71,249	102	0		19,888	11,801	487	114,936	47,969	162,905
Transfer of profit or loss for the previous year to profit carryforward	0	0	0	0		11,801	-11,801	0	0	0	0
Profit or loss for the period	0	0	0	0		0	1,439	0	1,439	1,058	2,497
Foreign exchange differences	0	0	0	0		0	0	88	88	19	107
As of March 31, 2022	11,409	71,249	102	0		31,689	1,439	575	116,462	49,046	165,508

Consolidated Statement of Cash Flows of Allgeier SE, Munich,
for the period from January 1, 2022, to March 31, 2022 (unaudited)

Consolidated Statement of Cash Flows (EUR thousand)							
	Total			Discontinued operations		Continuing operations	
	January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021		January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021	January 1, 2022 to March 31, 2022	January 1, 2021 to March 31, 2021
Results of operating activities	5,026	3,550		7	-34	5,019	3,584
Depreciation and amortization on non-current assets	6,462	4,102		1	8	6,461	4,094
Expenses on the disposal of non-current assets	6	82		0	0	6	82
Change in long-term provisions	35	35		0	0	35	35
Other non-cash expenses and income	-860	-366		0	-1	-860	-365
Income taxes paid	-870	-296		-14	-4	-856	-292
Cash flows from operating activities before changes in working capital	9,800	7,107		-6	-31	9,806	7,137
Cash flows from changes in working capital	-5,116	-12,729		-60	-10	-5,056	-12,720
Cash flows from operating activities	4,684	-5,623		-66	-40	4,750	-5,582
Payments for investments in non-current assets	-1,606	-1,423		0	-5	-1,606	-1,418
Payments for finance leases	-2,736	-2,562		0	-2	-2,736	-2,560
Proceeds from the disposal of non-current assets	30	87		0	1	30	87
Payments for the acquisition of subsidiaries	0	-12,001		0	0	0	-12,001
Payments for purchase price components for companies not acquired in the fiscal year	-480	-542		0	0	-480	-542
Payments for the acquisition of assets and rights	0	-557		0	0	0	-557
Payments of loans to investments accounted for using the equity method	0	-250		0	0	0	-250
Cash flows from investing activities	-4,792	-17,247		0	-6	-4,792	-17,241
Proceeds from bank loans	4,000	15,000		0	0	4,000	15,000
Cash flows from intragroup financing	0	0		0	44	0	-44
Cash flow from factoring	-937	129		0	0	-937	129
Interest received	39	7		0	0	39	7
Interest paid	-1,015	-298		0	0	-1,015	-298
Balance of payments with non-controlling interests	0	1,356		0	0	0	1,356
Cash flows from financing activities	2,086	16,194		0	44	2,087	16,150
Total cash flows	1,979	-6,676		-66	-3	2,044	-6,674
Changes in cash and cash equivalents due to exchange rate movements	12	-131		-20	-29	32	-102
Total changes in cash and cash equivalents	1,991	-6,807		-86	-32	2,077	-6,776
Cash and cash equivalents at the beginning of the period	54,822	55,619		298	431	54,524	55,188
Cash and cash equivalents at the end of the period	56,813	48,812		212	400	56,601	48,412

Other Notes



Voluntary interim information

Since the Transparenzrichtlinie-Änderungsrichtlinie-Umsetzungsgesetz (TRL-ÄndRL-UmsG – German Act Implementing the Transparency Directive Amending Directive) became effective, the Wertpapierhandelsgesetz (WpHG – German Securities Trading Act) no longer requires mandatory quarterly interim reporting for companies listed in the General Standard. The Stock Exchange Regulations of December 3, 2015 of the Frankfurt Stock Exchange only stipulate a quarterly reporting requirement for Prime Standard companies. However, Allgeier SE intends to continue providing information for shareholders and other stakeholders, and will therefore be publishing voluntary interim information until further notice. This publication is not a complete interim report with the content required by law, but rather interim information published by the company focusing on the significant information.

Accounting policies

The accounting policies have not changed compared to the consolidated financial statements as of December 31, 2021.

The voluntary interim information of Allgeier SE as of March 31, 2022 has not been reviewed by an auditor or audited in accordance with section 317 of the Handelsgesetzbuch (HGB – German Commercial Code).

Treasury shares

Allgeier SE did not acquire any treasury shares in the first three months of 2022. The number of treasury shares as of March 31, 2022 is therefore still zero (December 31, 2021: zero).

Significant transactions with related parties

Related parties are defined as persons or enterprises that can influence or be influenced by the company. Business relationships between all companies included in the consolidated financial statements were fully eliminated in the consolidated financial statements.

The Allgeier Group also performs transactions with related parties in conjunction with its ordinary operations. All business relationships between the Allgeier Group and related parties are on an arm's length basis.

In the first quarter of 2022, interest receivables from Talentry arose in the amount of EUR 10 thousand.

Consolidated group

As of March 31, 2022, the basis of consolidation of Allgeier SE consisted of 52 consolidated companies (December 31, 2021: 52) and two companies accounted for using the equity method (December 31, 2021: two).

Legal Notice

Financial Calendar 2022

Important dates and events	
Publication of the 2021 consolidated/ annual financial statements	April 29, 2022
Publication of voluntary interim information as of March 31, 2022	May 13, 2022
Annual General Meeting (virtual)	June 30, 2022
Publication of 2022 half-yearly financial report	August 12, 2022
Publication of voluntary interim information as of September 30, 2022	November 14, 2022

Information for fiscal 2022

Information for periods after December 31, 2021 uses assumptions and estimates based on Management Board expectations. Actual future developments and results may differ from these assumptions and estimates. Allgeier SE provides no guarantee that future developments and the actual results achieved in the future will be consistent with the assumptions and estimates expressed in this voluntary interim information and assumes no such liability.

Alternative key performance indicators

This document contains supplementary financial indicators – not precisely defined in the relevant accounting framework – that are or could constitute alternative performance indicators. These supplementary financial indicators may be of limited suitability as an analytical tool and should not be used in isolation or as an alternative to the financial indicators presented in the consolidated financial statements and calculated in accordance with relevant accounting frameworks to assess the financial position and financial performance of Allgeier SE. Other companies that present or report alternative performance indicators with similar names may calculate them differently and they therefore may not be comparable. Further information on the alternative performance indicators used by Allgeier SE can be found in Allgeier SE’s 2021 annual report.

Imprint

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Register entry

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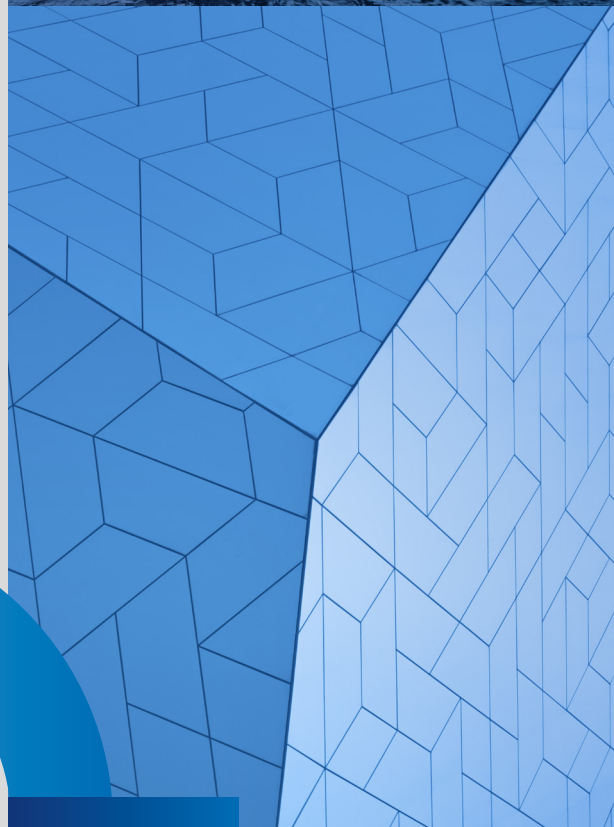
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Allgeier’s financial reports and interim information can be found on the Internet in German and English at www.allgeier.com/en > [Investor Relations > Financial Reports & Publications](#) or requested using the contact details above.

Current financial information can be found in the Investor Relations section of Allgeier’s website at www.allgeier.com/en/investor-relations.

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