

**Sarantis Slovakia s.r.o.**

Independent Auditors' Report  
issued on the Financial Statements  
as at 31 December 2025

## **Content**

Independent Auditors' Report

## **Appendix**

Financial Statements consisting of:

- Balance sheet as of 31 December 2025
- Income statement for the year ended 31 December 2025
- Notes to the Financial Statements as of 31 December 2025



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*Translation of the Independent Auditor's Report originally prepared in Slovak language*

# Independent Auditor's Report

## To the Owner and Director of Sarantis Slovakia s.r.o. Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of Sarantis Slovakia s.r.o. ("the Company"), which comprise:

- the balance sheet as at 31 December 2025;
- the income statement for the year from 1 January 2025 to 31 December 2025; and
- notes, including a summary of significant accounting policies

("the financial statements").

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, and of its financial performance for the year then ended in accordance with the Act No. 431/2002 Coll. on Accounting as amended ("the Act on Accounting").

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) as adopted by the Slovak Chamber of Auditors (Code of Ethics for Auditors) together with the ethical requirements of the Act No. 423/2015 Coll. on Statutory Audit and on the amendments and supplements to the Act No. 431/2002 Coll. on Accounting, as amended (Act on Statutory Audit), that are relevant to our audits of the financial statements in the Slovak Republic. We have fulfilled our other ethical responsibilities in accordance with the Code of Ethics for Auditors and the ethical requirements of the Act on Statutory Audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## Responsibilities of Statutory Body and Those Charged with Governance for the Financial Statements

The statutory body is responsible for the preparation of the financial statements that give a true and fair view in accordance with the Act on Accounting, and for such internal control as the statutory body determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the statutory body is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the statutory body either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the statutory body.
- Conclude on the appropriateness of the statutory body's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on Other Legal and Regulatory Requirements

### Reporting on other information in the Annual Report

The statutory body is responsible for the other information. The other information comprises the information included in the Annual Report prepared in accordance with the Act on Accounting but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information in the Annual Report and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information in the Annual Report and, in doing so, consider whether the other information is materially inconsistent with the audited financial statements or our knowledge obtained in the audit of the financial statements, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

The Annual Report of the Company was not available to us as of the date of this auditor's report on the audit of the financial statements.

When we obtain the Annual Report, we will issue an Appendix to the Independent Auditor's Report in accordance with Act on Statutory Audit, in which we will express an opinion whether, in all material respects:

- the other information included in the Annual Report for the year from 1 January 2025 to 31 December 2025 is consistent with the financial statements for the same financial year; and
- the Annual Report contains information required by the Act on Accounting.

In addition, in the Appendix we will report whether we have identified any material misstatement in the other information included in the Annual Report in light of the knowledge and understanding of the Company and its environment that we obtained during the audit of the financial statements.

Audit firm:

**KPMG Slovensko spol. s r.o.**  
License SKAU No. 96



Responsible auditor:

  
**Ing. Ivana Mazániková**  
License SKAU No. 910

Bratislava, 30 March 2026

Úč POD

# FINANCIAL STATEMENTS

of entrepreneurs maintaining accounts under the system of double entry bookkeeping  
as of 31 Dec 2025

**Tax identification number**

2 0 2 4 0 6 1 9 6 3

**Identification number (IČO)**

4 7 6 3 4 0 1 4

**SK NACE**

4 6 . 4 5 . 0

**Financial statements**

- ordinary  
 - extraordinary  
 - interim

**Accounting entity**

- small  
 - large

**For the period**

	Month	Year
from	0 1	2 0 2 5
to	1 2	2 0 2 5

(check )

**Preceding period**

	Month	Year
from	0 1	2 0 2 4
to	1 2	2 0 2 4

**Attached parts of the financial statements**

Balance Sheet  
(Úč POD 1-01)  
(in whole euros)

Income Statement  
(Úč POD 2-01)  
(in whole euros)

Notes to the Financial Statements (Úč  
POD 3-01)  
(In whole euros or eurocents)

**Legal name (designation) of the accounting entity**

S a r a n t i s S l o v a k i a , s . r . o .

**Registered office of the accounting entity, street and number**

N o v á 3

**Zip code**

9 1 7 0 1

**Municipality**

T r n a v a

**Designation of the Commercial Register and company registration number**

D i s t r i c t C o u r t T r n a v a  
S e c t i o n S r o , F i l e 3 6 2 8 0 / T

**Telephone**

**Fax**

**Email**

s k - i n f o @ s a r a n t i s g r o u p . c o m

Prepared on:

24 March 2026

Approved on:

Signature of the accounting entity's statutory body or a member of the accounting entity's statutory body or the signature of a sole trader who is the accounting entity:



DIČ: 2024061963

IČO: 47634014

Súvaha Úč POD 1-01

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period
			1		2	3
			Gross - Part 1	Correction-Part 2	Net	Net
	<b>TOTAL ASSETS line 02 + line 33 + line 74</b>	<b>01</b>	8 361 000	288 769	8 072 231	6 286 453
<b>A.</b>	<b>Non-current assets line 03 + line 11 + line 21</b>	<b>02</b>	272 394	265 659	6 735	13 431
<b>A.I.</b>	<b>Non-current intangible assets - total (lines 04 to 10)</b>	<b>03</b>	262 981	262 981	0	9 840
A.I.1.	Capitalized development costs (012) - /072, 091A/	04	0	0	0	0
	2. Software (013)-/073, 091A/	05	66 181	66 181	0	0
	3. Valuable rights (014)-/074, 091A/	06	196 800	196 800	0	9 840
	4. Goodwill (015) - /075, 091A/	07	0	0	0	0
	5. Other non-current intangible assets (019, 01X) - /079, 07X, 091A/	08	0	0	0	0
	6. Acquisition of non-current intangible assets (041) - /093/	09	0	0	0	0
	7. Advance payments made for non-current intangible assets (051) - /095A/	10	0	0	0	0
<b>A.II.</b>	<b>Property, plant and equipment - total (lines 12 to 20)</b>	<b>11</b>	9 413	2 678	6 735	3 591
A.II.1.	Land (031) - /092A/	12	0	0	0	0
	2. Structures (021) - /081, 092A/	13	0	0	0	0
	3. Individual movable assets and sets of movable assets (022) - /082, 092A/	14	9 413	2 678	6 735	3 591
	4. Perennial crops (025) - /085, 092A/	15	0	0	0	0
	5. Livestock (026) - /086, 092A/	16	0	0	0	0
	6. Other property, plant and equipment (029, 02X, 032) - /089, 08X, 092A/	17	0	0	0	0
	7. Acquisition of property, plant and equipment (042) - /094/	18	0	0	0	0
	8. Advance payments made for property, plant and equipment (052) - /095A/	19	0	0	0	0
	9. Value adjustment to acquired assets (+/- 097) +/- 098	20	0	0	0	0
<b>A.III.</b>	<b>Non-current financial assets - total (lines 22 to 32)</b>	<b>21</b>	0	0	0	0
A.III.1.	Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/	22	0	0	0	0
	2. Shares and ownership interests with participating interest, except for affiliated accounting entities (062A) - /096A/	23	0	0	0	0
	3. Other available-for-sale securities and ownership interests (063A) - /096A/	24	0	0	0	0
	4. Loans to affiliated accounting entities (066A) - /096A/	25	0	0	0	0

DIČ: 2024061963

IČO: 47634014

Súvaha Úč POD 1-01

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period
			1		2	3
			Gross - Part 1	Correction-Part 2	Net	Net
5.	Loans within participating interest, except for affiliated accounting entities (066A) - /096A/	26	0	0	0	0
6.	Other loans (067A) - /096A/	27	0	0	0	0
7.	Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/	28	0	0	0	0
8.	Loans and other non-current financial assets with remaining maturity of up to one year (066A, 067A, 069A, 06XA) - /096A/	29	0	0	0	0
9.	Bank accounts with notice period exceeding one year (22XA)	30	0	0	0	0
10.	Acquisition of non-current financial assets(043) - /096A/	31	0	0	0	0
11.	Advance payments made for non-current financial assets (053) - /095A/	32	0	0	0	0
<b>B.</b>	<b>Current assets line 34 + line 41 + line 53 + line 66 + line 71</b>	<b>33</b>	<b>7 970 834</b>	<b>23 111</b>	<b>7 947 723</b>	<b>6 250 953</b>
<b>B.I.</b>	<b>Inventory - total (lines 35 to 40)</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
B.I.1.	Raw material (112, 119, 11X) - /191, 19X/	35	0	0	0	0
2.	Work in progress and semi-finished products (121, 122, 12X) - /192, 193, 19X/	36	0	0	0	0
3.	Finished goods (123) - /194/	37	0	0	0	0
4.	Animals (124) - /195/	38	0	0	0	0
5.	Merchandise (132, 133, 13X, 139) - /196, 19X/	39	0	0	0	0
6.	Advance payments made for inventory (314A) - /391A/	40	0	0	0	0
<b>B.II.</b>	<b>Non-current receivables - total (line 42 + lines 46 to 52)</b>	<b>41</b>	<b>24 733</b>	<b>0</b>	<b>24 733</b>	<b>6 125</b>
<b>B.II.1.</b>	<b>Trade receivables - total (lines 43 to 45)</b>	<b>42</b>	<b>4 000</b>	<b>0</b>	<b>4 000</b>	<b>4 000</b>
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43	0	0	0	0
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A,31XA) - /391A/	44	0	0	0	0
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A,31XA) - /391A/	45	4 000	0	4 000	4 000
2.	Net value of contract (316A)	46	0	0	0	0
3.	Other receivables from affiliated accounting entities (351A) - /391A/	47	0	0	0	0
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	48	0	0	0	0
5.	Receivables from participants, members, and association (354A, 355A, 358A, 35XA) - /391A/	49	0	0	0	0
6.	Receivables related to derivative transactions (373A, 376A)	50	0	0	0	0
7.	Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51	0	0	0	0
8.	Deferred tax asset (481A)	52	20 733	0	20 733	2 125

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Súvaha Úč POD 1-01

Designation a	ASSETS b	Line No. c	Current accounting period			Preceding accounting period
			1		2	3
			Gross - Part 1	Correction-Part 2	Net	Net
<b>B.III.</b>	<b>Current receivables - total (line 54 + lines 58 to 65)</b>	<b>53</b>	2 711 191	23 111	2 688 080	2 730 810
<b>B.III.1.</b>	<b>Trade receivables - total (lines 55 to 57)</b>	<b>54</b>	2 709 966	23 111	2 686 855	2 729 664
1.a.	Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55	0	0	0	0
1.b.	Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56	0	0	0	0
1.c.	Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57	2 709 966	23 111	2 686 855	2 729 664
2.	Net value of contract (316A)	58	0	0	0	0
3.	Other receivables from affiliated accounting entities (351A) - /391A/	59	0	0	0	0
4.	Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/	60	0	0	0	0
5.	Receivables from participants, members, and association (354A, 355A, 358A, 35XA, 398A) - /391A/	61	0	0	0	0
6.	Social security (336A) - /391A/	62	0	0	0	0
7.	Tax assets and subsidies (341, 342, 343, 345, 346, 347) - /391A/	63	0	0	0	0
8.	Receivables related to derivative transactions (373A, 376A)	64	0	0	0	0
9.	Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/	65	1 225	0	1 225	1 146
<b>B.IV.</b>	<b>Current financial assets - total (lines 67 to 70)</b>	<b>66</b>	0	0	0	0
B.IV.1.	Current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	67	0	0	0	0
2.	Current financial assets, not including current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/	68	0	0	0	0
3.	Own shares and own ownership interests (252)	69	0	0	0	0
4.	Acquisition of current financial assets (259, 314A) - /291A/	70	0	0	0	0
<b>B.V.</b>	<b>Financial accounts line 72 + line 73</b>	<b>71</b>	5 234 910	0	5 234 910	3 514 018
B.V.1.	Cash (211, 213, 21X)	72	0	0	0	0
2.	Bank accounts (221A, 22X, +/- 261)	73	5 234 910	0	5 234 910	3 514 018
<b>C.</b>	<b>Accruals/deferrals - total (lines 75 to 78)</b>	<b>74</b>	117 773	0	117 773	22 069
C.1.	Prepaid expenses - long-term (381A, 382A)	75	0	0	0	3 971
2.	Prepaid expenses - short-term (381A, 382A)	76	12 317	0	12 317	18 098
3.	Accrued income - long-term (385A)	77	0	0	0	0
4.	Accrued income - short-term (385A)	78	105 456	0	105 456	0

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Súvaha Úč POD 1-01

Designation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5
	<b>TOTAL EQUITY AND LIABILITIES line 80 + line 101 + line 141</b>	<b>79</b>	8 072 231	6 286 453
<b>A.</b>	<b>Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100</b>	<b>80</b>	6 188 347	4 657 074
<b>A.I.</b>	<b>Share capital - total (lines 82 to 84)</b>	<b>81</b>	350 000	350 000
A.I.1.	Share capital (411 or +/- 491)	82	350 000	350 000
2.	Change in share capital +/- 419	83	0	0
3.	Unpaid share capital (/-/353)	84	0	0
<b>A.II.</b>	<b>Share premium (412)</b>	<b>85</b>	0	0
<b>A.III.</b>	<b>Other capital funds (413)</b>	<b>86</b>	2 816 800	2 816 800
<b>A.IV.</b>	<b>Legal reserve funds line 88 + line 89</b>	<b>87</b>	35 000	35 000
A.IV.1.	Legal reserve fund and non-distributable fund (417A, 418, 421A, 422)	88	35 000	35 000
2.	Reserve fund for own shares and own ownership interests (417A, 421A)	89	0	0
<b>A.V.</b>	<b>Other funds created from profit line 91 + line 92</b>	<b>90</b>	0	0
A.V.1.	Statutory funds (423, 42X)	91	0	0
2.	Other funds (427, 42X)	92	0	0
<b>A.VI.</b>	<b>Differences from revaluation - total (lines 94 to 96)</b>	<b>93</b>	0	0
A.VI.1.	Differences from revaluation of assets and liabilities (+/- 414)	94	0	0
2.	Investment revaluation reserves (+/- 415)	95	0	0
3.	Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger (+/- 416)	96	0	0
<b>A.VII.</b>	<b>Net profit/loss of previous years line 98 + line 99</b>	<b>97</b>	1 455 275	164 306
A.VII.1.	Retained earnings from previous years (428)	98	1 455 275	2 240 682
2.	Accumulated losses from previous years (/-/429)	99	0	-2 076 376
<b>A.VIII.</b>	<b>Net profit/loss for the accounting period after tax +/- line 01 - (line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 101 + line 141)</b>	<b>100</b>	1 531 273	1 290 968
<b>B.</b>	<b>Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140</b>	<b>101</b>	1 883 884	1 629 378
<b>B.I.</b>	<b>Non-current liabilities - total (line 103 + lines 107 to 117)</b>	<b>102</b>	1 351	593

DIČ: 2024061963

IČO: 47634014

Súvaha Úč POD 1-01

Desig- nation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5
<b>B.I.1.</b>	<b>Non-current trade liabilities - total (lines 104 to 106)</b>	<b>103</b>	0	0
1.a.	Trade liabilities to affiliated accounting entities (321A, 475A, 476A)	104	0	0
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 475A, 476A)	105	0	0
1.c.	Other trade liabilities (321A, 475A, 476A)	106	0	0
2.	Net value of contract (316A)	107	0	0
3.	Other liabilities to affiliated accounting entities (471A, 47XA)	108	0	0
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (471A, 47XA)	109	0	0
5.	Other non-current liabilities(479A, 47XA)	110	0	0
6.	Long-term advance payments received (475A)	111	0	0
7.	Long-term bills of exchange to be paid (478A)	112	0	0
8.	Bonds issued (473A/-/255A)	113	0	0
9.	Liabilities related to social fund (472)	114	1 351	593
10.	Other non-current liabilities (336A, 372A, 474A, 47XA)	115	0	0
11.	Non-current liabilities related to derivative transactions (373A, 377A)	116	0	0
12.	Deferred tax liability (481A)	117	0	0
<b>B.II.</b>	<b>Long-term provisions line 119 + line 120</b>	<b>118</b>	0	0
B.II.1.	Legal provisions (451A)	119	0	0
2.	Other provisions (459A, 45XA)	120	0	0
<b>B.III.</b>	<b>Long-term bank loans (461A, 46XA)</b>	<b>121</b>	0	0
<b>B.IV.</b>	<b>Current liabilities - total (line 123 + lines 127 to 135)</b>	<b>122</b>	1 398 864	1 117 806
<b>B.IV.1.</b>	<b>Trade liabilities - total (lines 124 to 126)</b>	<b>123</b>	1 056 773	821 608
1.a.	Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	124	0	0

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Súvaha Úč POD 1-01

Desig- nation a	LIABILITIES AND EQUITY b	Line No. c	Current accounting period 4	Preceding accounting period 5
1.b.	Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	125	0	0
1.c.	Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA)	126	1 056 773	821 608
2.	Net value of contract (316A)	127	0	0
3.	Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	128	0	0
4.	Other liabilities within participating interest, except for liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA)	129	0	0
5.	Liabilities to partners and association (364, 365, 366, 367, 368, 398A, 478A, 479A)	130	0	0
6.	Liabilities to employees (331, 333, 33X, 479A)	131	24 378	25 219
7.	Liabilities related to social security (336A)	132	17 881	17 637
8.	Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X)	133	299 473	252 982
9.	Liabilities related to derivative transactions (373A, 377A)	134	0	0
10.	Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA)	135	360	360
<b>B.V.</b>	<b>Short-term provisions line 137 + line 138</b>	<b>136</b>	<b>483 668</b>	<b>510 979</b>
B.V.1.	Legal provisions (323A, 451A)	137	6 833	7 045
2.	Other provisions (323A, 32X, 459A, 45XA)	138	476 835	503 934
<b>B.VI.</b>	<b>Current bank loans (221A, 231, 232, 23X, 461A, 46XA)</b>	<b>139</b>	<b>0</b>	<b>0</b>
<b>B.VII.</b>	<b>Short-term financial assistance (241, 249, 24X, 473A /-/255A)</b>	<b>140</b>	<b>0</b>	<b>0</b>
<b>C.</b>	<b>Accruals/deferrals - total (lines 142 to 145)</b>	<b>141</b>	<b>0</b>	<b>0</b>
C.1.	Accrued expenses - long-term (383A)	142	0	0
2.	Accrued expenses - short-term (383A)	143	0	0
3.	Deferred income - long-term (384A)	144	0	0
4.	Deferred income - short-term (384A)	145	0	0

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Designation a	Text b	Line No. c	Actual data	
			Current accounting period	Preceding accounting period
			1	2
*	Net turnover (part of account class 6 according to the Act)	01	14 075 076	13 962 674
**	Operating income - total (lines 03 to 09)	02	14 200 985	14 089 088
I.	Revenue from the sale of merchandise (604, 607)	03	13 959 245	13 953 138
II.	Revenue from the sale of own products (601)	04	0	0
III.	Revenue from the sale of services (602, 606)	05	115 831	9 536
IV.	Changes in internal inventory (+/-) (account group 61)	06	0	0
V.	Own work capitalized (account group 62)	07	0	0
VI.	Revenue from the sale of non-current intangible assets, property, plant and equipment, and raw materials (641, 642)	08	3	0
VII.	Other operating income(644, 645, 646, 648, 655, 657)	09	125 906	126 414
**	Operating expenses - total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26	10	12 175 449	12 382 299
A.	Cost of merchandise sold (504, 507)	11	7 082 777	6 869 710
B.	Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503)	12	128 490	144 321
C.	Value adjustments to inventory (+/-) (505)	13	0	0
D.	Services (account group 51)	14	3 939 396	4 445 201
E.	Personnel expenses - total (lines 16 to 19)	15	494 980	534 079
E.1.	Wages and salaries (521, 522)	16	344 860	394 886
2.	Remuneration of board members of company or cooperative (523)	17	0	0
3.	Social security expenses (524, 525, 526)	18	138 340	131 588
4.	Social expenses (527, 528)	19	11 780	7 605
F.	Taxes and fees (account group 53)	20	44 782	901
G.	Amortization and value adjustments to non-current intangible assets and depreciation and value adjustments to property, plant and equipment (line 22 + line 23)	21	11 069	21 321
G.1.	Amortization of non-current intangible assets and depreciation of property, plant and equipment (551)	22	11 069	21 321
2.	Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553)	23	0	0
H.	Carrying value of non-current assets sold and raw materials sold (541, 542)	24	0	0

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Výkaz ziskov a strát Úč POD 2-01

Designation a	Text b	Line No. c	Actual data	
			Current accounting period	Preceding accounting period
			1	2
I.	Value adjustments to receivables (+/-) (547)	25	2 400	-397
J.	Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	26	471 554	367 164
***	<b>Profit/loss from operations (+/-) (line 02 - line 10)</b>	<b>27</b>	<b>2 025 536</b>	<b>1 706 788</b>
*	<b>Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14)</b>	<b>28</b>	<b>2 924 412</b>	<b>2 503 441</b>
**	<b>Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44</b>	<b>29</b>	<b>4 963</b>	<b>1 099</b>
VIII.	Revenue from the sale of securities and shares (661)	30	0	0
IX.	Income from non-current financial assets (lines 32 to 34)	31	0	0
IX.1.	Income from securities and ownership interests in affiliated accounting entities (665A)	32	0	0
2.	Income from securities and ownership interests within participating interest, except for income of affiliated accounting entities (665A)	33	0	0
3.	Other income from securities and ownership interests (665A)	34	0	0
X.	Income from current financial assets - total (lines 36 to 38)	35	0	0
X.1.	Income from current financial assets in affiliated accounting entities (666A)	36	0	0
2.	Income from current financial assets within participating interest, except for income of affiliated accounting entities (666A)	37	0	0
3.	Other income from current financial assets (666A)	38	0	0
XI.	Interest income (line 40 + line 41)	39	0	0
XI.1.	Interest income from affiliated accounting entities (662A)	40	0	0
2.	Other interest income (662A)	41	0	0
XII.	Exchange rate gains (663)	42	4 963	1 099
XIII.	Gains on revaluation of securities and income from derivative transactions (664, 667)	43	0	0
XIV.	Other income from financial activities (668)	44	0	0
**	<b>Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54</b>	<b>45</b>	<b>18 103</b>	<b>75 045</b>
K.	Securities and shares sold (561)	46	0	0
L.	Expenses related to current financial assets (566)	47	0	0
M.	Value adjustments to financial assets (+/-) (565)	48	0	0

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Výkaz ziskov a strát Úč POD 2-01

Designation a	Text b	Line No. c	Actual data	
			Current accounting period	Preceding accounting period
			1	2
N.	Interest expense (line 50 + line 51)	49	0	0
N.1.	Interest expenses related to affiliated accounting entities (562A)	50	0	0
2.	Other interest expenses (562A)	51	0	0
O.	Exchange rate losses (563)	52	8 151	1 597
P.	Loss on revaluation of securities and expenses related to derivative transactions (564, 567)	53	0	0
Q.	Other expenses related to financial activities (568, 569)	54	9 953	73 448
***	<b>Profit/loss from financial activities (+/-) (line 29 - line 45)</b>	55	-13 141	-73 945
****	<b>Profit/loss for the accounting period before tax (+/-) (line 27 + line 55)</b>	56	2 012 395	1 632 843
R.	Income tax (line 58 + line 59)	57	481 123	341 874
R.1.	Income tax - current (591, 595)	58	499 731	342 782
2.	Income tax - deferred (+/-) (592)	59	-18 609	-908
S.	Transfer of net profit/net loss shares to partners (+/-596)	60	0	0
****	<b>Profit/loss for the accounting period after tax (+/-) (line 56 - line 57 - line 60)</b>	61	1 531 273	1 290 969

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### A. GENERAL INFORMATION

#### 1. Legal name and registered office of the company:

Sarantis Slovakia s.r.o.  
Nová 3  
917 01 Trnava

Sarantis Slovakia s.r.o. (hereafter referred to as the "Company") was established on 20 March 2014 and was registered in the Commercial Register on 20 March 2014 (Commercial Register of the District Court in Trnava, Section Sro, file 36280/T).

#### The principal activities of the Company comprise:

- purchase of goods for the purpose of resale;
- intermediary activity in the field of trade, services, and production

#### 2. Date of approval of the Financial Statements for the preceding accounting period

The Financial Statements of the Company as of 31 December 2024, i.e., for the preceding accounting period, were approved by the shareholders at the Company's general meeting on 12 September 2025.

#### 3. Legal reason for the preparation of the Financial Statements

The Financial Statements of the Company as of 31 December 2025 have been prepared as ordinary financial statements in accordance with Article 17 (6) of Act of the National Council of the Slovak Republic No. 431/2002 Coll. on Accounting (hereafter referred to as the "Act on Accounting") for the accounting period from 1 January 2025 to 31 December 2025.

The Financial Statements are intended for users who possess adequate knowledge of business and economic activities and bookkeeping and who analyze this information with appropriate care. The Financial Statements do not, and cannot, provide all information that may be needed by existing and potential investors, providers of credits and loans, and other creditors. These users must obtain relevant information from other sources.

#### 4. Information on the Group

The company is included in the consolidated financial statements of GR. SARANTIS S.A., Maroussi - Halandri 26, 151 25 Maroussi, Athens, Greece, and these are included in the consolidated financial statements of the SARANTIS Group. The consolidated financial statements of the SARANTIS Group are prepared by GR. SARANTIS S.A., Maroussi - Halandri 26, 151 25 Maroussi, Athens, Greece.

This consolidated financial statement can be obtained directly at the registered office of GR. SARANTIS S.A., Maroussi - Halandri 26, 151 25 Maroussi, Athens, Greece.

The company is not required to prepare consolidated financial statements. The sole shareholder is ASTRID T.M., a.s., holding a 100% ownership interest.

#### 5. Average recalculated number of employees

The average recalculated number of employees of the Company was 11 in the accounting period 2025 (13 in the accounting period 2024).

#### 6. Appointment of the auditor

On 28 June 2025, the general meeting appointed KPMG Slovensko spol. s r.o. as the auditor of the Financial Statements for the accounting period from 1 January 2025 to 31 December 2025.

### B. INFORMATION ON THE ACCOUNTING ENTITY'S BODIES

The statutory body of the Company consists of managing directors, who manage the Company's activities and act on its behalf. The managing directors of the Company during the accounting period were:

- Krzysztof Jan Kamiński

In 2025, no loans, guarantees or other security were issued to the members of the statutory body or the members of the supervisory bodies; there were no financial or other resources used for private purposes and claimed by members (2024: none).

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**C. INFORMATION ON PARTNERS IN THE ACCOUNTING ENTITY**

The structure of partners in the Company was as follows:

	Ownership interest in share capital		Voting rights
	EUR	%	%
ASTRID T.M., a.s.	350 000	100	100
<b>Total</b>	<b>350 000</b>	<b>100</b>	<b>100</b>

**D. INFORMATION ON THE APPLIED PROCEDURES**

**1. Basis of preparation**

The Financial Statements have been prepared using the going concern assumption. The accounting policies and general accounting principles have been consistently applied by the accounting entity.

**2. Use of estimates and judgments**

The preparation of the Financial Statements requires that the Company management make judgments, estimates, and assumptions that affect the application of the accounting policies and accounting principles and the amounts of assets, liabilities, income, and expenses. These estimates and related assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances, the results of which form the basis for assessing the carrying values of assets and liabilities that are not readily apparent from other sources. Therefore, actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are not recognized retrospectively, but instead in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**Judgments**

The Company has not identified any significant judgements applied in the adoption of accounting policies that would have a material impact on the amounts recognized in the financial statements.

**Assumptions and estimation uncertainties**

The Company has not identified any uncertainties in estimates and assumptions that would give rise to a significant risk of material adjustment in the next accounting period.

**3. Non-current intangible assets and property, plant and equipment**

Purchased non-current assets are valued at their acquisition cost, which consists of the price at which an asset has been acquired plus costs related to the acquisition (customs duty, transport, assembling costs, insurance etc.) less credit notes, early payment discounts, rebates, price discounts, bonuses, etc.

The acquisition cost of non-current assets does not include interest on loans, which arose before the non-current assets were put into use.

Self-constructed non-current assets are valued at their conversion cost. Conversion cost includes all direct costs incurred during production or other activities and indirect costs related to production or other activities.

Amortization of non-current intangible assets is based on the expected useful lives of the assets and their expected wear and tear.

Amortization begins on the first day of the month following the date the asset is put into use. Low-value intangible fixed assets with an acquisition cost (or own cost) of EUR 2,400 or less are expensed directly in the current year.

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Estimated useful lives, amortization methods, and amortization rates are shown in the table below:

	Estimated useful life in years	Amortization method	Annual rate of amortization in %
Software	3 - 10	straight-line	10 - 33
Valuable rights (license)	2 - 10	straight-line	10 - 50
IT equipment	3 - 5	straight-line	20 - 33

Amortization methods, useful lives, and carrying values are reviewed as of each balance sheet date and adjusted if appropriate.

Depreciation of property, plant and equipment is based on the expected useful lives of the assets and their expected wear and tear.

Depreciation begins on the first day of the month following the date the asset is put into use. Low-value tangible fixed assets with an acquisition cost (or own cost) of EUR 1,700 or less are expensed directly in the current year.

Estimated useful lives, depreciation methods, and depreciation rates are shown in the table below:

	Estimated useful life in years	Depreciation method	Annual rate of depreciation in %
Machinery, equipment and devices	2 - 12	straight-line	8,33 - 50

Depreciation methods, useful lives, and carrying values are reviewed as of each balance sheet date and adjusted if appropriate.

#### ***Impairment review***

Value adjustments are created based on the prudence principle if it is justified to assume that the value of an asset has decreased compared to its carrying value. A value adjustment is recognized in the amount of the justified estimate of the impairment of the asset compared to its carrying value.

Factors that are considered important for a review of asset impairment include:

- technological advances;
- significant underperformance relative to historical or projected future operating results;
- significant changes in the manner of use of the Company assets or an overall change in the Company strategy;
- product obsolescence.

If the Company determines that, based on the existence of one or several asset impairment indicators, it can be assumed that the value of an asset has decreased compared to its carrying value, it calculates the asset impairment on the basis of estimates of projected net discounted cash flows that are expected from the asset, including its possible sale. The estimated impairment could prove insufficient if the analysis overestimated cash flows or if conditions change in the future.

#### **4. Receivables**

Receivables are initially measured at their nominal value; assigned receivables and receivables acquired via a contribution to share capital are valued at their acquisition cost, including costs related to the acquisition. The valuation of receivables is reduced by doubtful and bad debts.

Regarding long-term loans and non-current receivables, if the remaining maturity of a receivable or a loan exceeds one year, the value of this receivable or loan is adjusted by creating a value adjustment, which represents the difference between the nominal value and the present value of the receivable. The present value of a receivable is calculated as the sum of the products of future cash receipts and the relevant discount factors.

#### **5. Financial accounts**

Financial accounts are comprised of bank account balances and are valued at their nominal value. A value adjustment is created for any impairment.

**6. Prepaid expenses and accrued income**

Prepaid expenses and accrued income are presented in accordance with the matching principle in terms of substance and time.

**7. Asset impairment and value adjustments**

Value adjustments are created based on the prudence principle if it is justified to assume that the value of an asset has decreased compared to its carrying value. The value adjustment is accounted for in the amount of the justified estimate of the impairment of the asset compared to its carrying value. Value adjustments are reversed or their amount is changed if the assumption of impairment changes.

***Impairment of non-current assets***

As of each balance sheet date, the carrying value of the Company's assets other than a deferred tax asset is reviewed to determine whether there are any indicators that assets may be impaired. If such indicators exist, the expected future economic benefits from the relevant asset are estimated.

Value adjustments presented in previous periods are reassessed as of each balance sheet date to determine whether any indicators exist that the asset impairment assumption has changed or ceased to exist. A value adjustment is reversed if the assumptions used for determining the expected economic benefits from the asset have changed. A value adjustment is only reversed to the extent that the carrying value of the asset does not exceed the carrying value that would have been determined, net of amortization and depreciation, if the value adjustment had not been presented.

***Impairment of financial assets and receivables***

As of each balance sheet date, financial assets that are not valued at their fair value are reviewed to determine whether there is any objective evidence that they are impaired.

Objective evidence of impairment of financial assets includes non-repayment of debt or an illegal conduct on the part of the debtor, the restructuring of the Company's receivables under such conditions that the Company would not consider under normal circumstances, indications that a petition for bankruptcy will be filed with respect to assets of the debtor or issuer, or if an active market has ceased to exist for the relevant security. Objective evidence of impairment of investments in shares and ownership interests also includes a significant or long-term decline in their fair value below their acquisition cost.

Expected future economic benefits from the Company's investments in shares and ownership interests and from receivables are calculated as the present value of estimated discounted future cash flows. When determining the recoverable amounts of loans and receivables, the debtor's ability and performance and the amount of collateral and third-party guarantees are also considered.

A value adjustment is reversed if the subsequent increase in the expected future economic benefits can be related objectively to an event occurring after the value adjustment was recognized.

**8. Liabilities**

Liabilities are initially measured at their nominal value. Assumed liabilities are valued at their acquisition cost. If reconciliation procedures reveal that the actual amount of liabilities differs from the amount recorded in the accounting books, the actual amount is used to value these liabilities in the accounting books and financial statements.

**9. Provisions**

A provision is a liability representing the Company's existing obligation arising from past events, which is likely to reduce its economic benefits in the future. Provisions are liabilities of uncertain timing or amount and are valued on the basis of an estimate whose amount is necessary to fulfill the existing obligation as of the balance sheet date.

Creation of a provision is recorded in the relevant expense or asset account to which the liability is attributable. The use of the provision is debited to the relevant account of provisions with a corresponding credit entry in the relevant liability account. Reversal of an unusable provision or part thereof is accounted for by means of an accounting entry in reverse to the creation of the provision.

Creation of a provision for bonuses, rebates, discounts, and the repayment of the purchase price in the event of a complaint is recorded as a reduction in the originally earned income with a corresponding credit entry in the account of provisions.

**Unbilled supplies of assets**

Provisions for unbilled supplies of assets are recorded with no impact on net profit/loss and are valued as the estimated amount of the liability.

**10. Employee benefits**

Salaries, wages, contributions to pension and insurance funds, paid annual leave and paid sick leave, bonuses, and other benefits in kind (for example, health care) are recorded in the accounting period to which they correspond in terms of substance and time.

**11. Deferred taxes**

Deferred taxes (deferred tax assets and deferred tax liabilities) relate to the following:

- temporary differences between the carrying value of assets and the carrying value of liabilities presented in the Balance Sheet and their tax base;
- tax losses which are possible to carry forward to future periods, being understood as the possibility of deducting these tax losses from the tax base in the future; and
- unused tax deductions and other tax claims which are possible to carry forward to future periods.

Deferred tax assets and deferred tax liabilities are not recognized in the following cases:

- temporary differences upon initial recognition of an asset or liability in the accounting books if this accounting transaction has no impact on profit/loss or the tax base at the time of initial recognition and, at the same time, does not involve a business combination (i.e., it is not an accounting transaction arising for the buyer in the event of the purchase of a business or part thereof, the recipient of a contribution of a business or part thereof, or the successor accounting entity in the event of a merger, amalgamation into a separate accounting entity or demerger);
- temporary differences related to investments in subsidiaries, jointly controlled accounting entities, and associated accounting entities to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future;
- temporary differences upon initial recognition of goodwill or negative goodwill.

A deferred tax asset related to deductible temporary differences, unused tax losses, and unused tax deductions and other tax claims is only recognized if it is probable that a taxable profit will be available against which these amounts can be utilized. A deferred tax asset is reviewed as of each balance sheet date and reduced by the amount in which it is not probable that a taxable profit will be attained. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse.

A deferred tax asset and a deferred tax liability are presented separately in the Balance Sheet. If they relate to deferred income tax with respect to the same taxable entity and the same taxation authority, it is possible to only present the final balance of account 481 – *Deferred tax liability and deferred tax asset*.

**12. Financial leasing**

Financial leasing is the acquisition of property, plant and equipment on the basis of a lease agreement with an agreed right to purchase the leased asset for agreed payments during the agreed period of lease. Assets leased through financial leasing are recognized and depreciated by the lessee, not by the owner.

The agreed payments include the purchase price for which the ownership title to the leased asset is transferred from the lessor to the lessee at the end of the agreed period of financial leasing of the asset.

The agreed period of lease is at least 60% of the depreciation period according to tax regulations. In the instance of lease of land, the period of lease is at least 60% of the depreciation period of the tangible asset included in tax depreciation group 5 or 6 (buildings and structures, the depreciation period for tax purposes is 20 and 40 years, respectively).

The asset received by the lessee is recorded in the accounting books of the lessee on the date when the asset is received, namely by means of a debit entry in the relevant asset account with a corresponding credit entry in account 474 – *Liabilities related to leasing* in the amount of the agreed payments less unrealized financial expenses.

Lease payment is allocated between the repayment of principal and financial expenses calculated using the effective interest rate method. Financial expenses are debited to account 562 – *Interest*.

**Operating lease.** Assets leased through operating leases are presented by the owner, not by the lessee. Assets leased in the form of operating lease are recorded against expenses on a continuous basis during the duration of the lease agreement.

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### 13. Foreign currency

Assets and liabilities denominated in a foreign currency are translated to the euro currency as of the date of the accounting transaction according to the foreign exchange reference rate determined and announced by the European Central Bank or the National Bank of Slovakia on the date preceding the date of the accounting transaction (hereafter referred to as the "reference rate").

An increase in a foreign currency purchased with the euro currency is valued according to the exchange rate at which this foreign currency was purchased.

An increase in a foreign currency purchased with another foreign currency is valued according to the value of the other foreign currency in euros, or an increase in a foreign currency in euros is valued according to the reference rate applicable on the date of the transaction.

Foreign currency acquired within a currency derivative is valued as follows:

- if a bank or a branch of a foreign bank is a party to the currency derivative, the exchange rate offered by the bank or the branch of the foreign bank that is a party to this currency derivative is used as of the valuation date, or the reference rate applicable as of the valuation date is used;
- if a bank or a branch of a foreign bank is not a party to the currency derivative, the reference rate applicable as of the valuation date is used.

In the case of a decrease in the same foreign currency in cash or in a foreign exchange account, the following is used to translate the foreign currency to euros:

- the foreign exchange reference rate determined and announced by the European Central Bank or the National Bank of Slovakia on the date preceding the date of the accounting transaction;

Advance payments received and advance payments made in foreign currencies via a bank account maintained in this foreign currency are translated to the euro currency according to the foreign exchange reference rate determined and announced by the European Central Bank or the National Bank of Slovakia on the date preceding the date of the accounting transaction.

Advance payments received and advance payments made in foreign currencies via a bank account maintained in euros are translated to the euro currency according to the exchange rate at which these assets were purchased or sold.

They are not retranslated as of the balance sheet date.

Assets and liabilities denominated in a foreign currency (except for advance payments received and advance payments made) are translated to the euro currency as of the balance sheet date according to the foreign exchange reference rate determined and announced by the European Central Bank or the National Bank of Slovakia on the balance sheet date and are recorded with an impact on net profit/loss.

### 14. Revenue

Revenue from own work and merchandise is net of value added tax. Revenue is also reduced by discounts and reductions (rebates, bonuses, quick payment discounts, credit notes, etc.), irrespective of whether a customer was entitled to a discount in advance or whether a discount was agreed upon subsequently.

Revenue from the sale of products and merchandise is recognized on the date of performance of a supply according to the Commercial Code, Incoterms, or other terms and conditions specified in the contract.

Revenue from the sale of services is recognized in the accounting period in which the services were provided.

Interest income is recognized on a straight-line basis over the accounting periods to which it relates in terms of substance and timing.

### 15. Comparative information

If figures for the preceding accounting period in the individual sections of the Financial Statements are not comparable owing to a change in the accounting policies and accounting principles, an explanation of the incomparable figures is provided in the Notes to the Financial Statements.

### 16. Correction of prior periods errors

If the Company identifies a material error concerning previous accounting periods during the current accounting period, it corrects this error in accounts 428 - *Retained earnings from previous years* and 429 - *Accumulated losses from previous years*, i.e., with no impact on net profit/loss of the current accounting period. Corrections of immaterial errors of previous accounting periods are recorded in the current accounting period in the relevant expense or income account.

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**E. INFORMATION ON BALANCE SHEET AND INCOME STATEMENT ITEMS**

**1. Liabilities**

Liabilities (except for liabilities related to social fund and deferred tax liability) according to maturity are shown in the table below:

	31 Dec 2025	31 Dec 2024
	EUR	EUR
Liabilities overdue	95 384	86 163
Liabilities with the remaining maturity of up to 1 year	1 303 480	1 031 643
Liabilities with the remaining maturity of 1-5 years	0	0
Liabilities with the remaining maturity exceeding 5 years	0	0
<b>Liabilities total</b>	<b><u>1 398 864</u></b>	<b><u>1 117 806</u></b>

**F. INFORMATION ON OFF-BALANCE SHEET ASSETS AND OFF-BALANCE SHEET LIABILITIES**

**1. Contingent assets**

The Company has no contingent assets arising from past events whose existence or ownership depends on the occurrence or non-occurrence of one or more uncertain future events not under the Company's control, for example, rights arising from service contracts, insurance contracts, concession agreements, or licensing agreements.

**2. Contingent liabilities**

The Company has no contingent liabilities, for example arising from court decisions, guarantees provided, sureties, et

**3. Other financial commitments**

The Company has no significant financial obligations that are not recognized in the financial statements, such as obligations to purchase a certain volume of products, to make investments, or to carry out major repairs.

**4. Leasehold property**

The Company leases passenger vehicles under operating leases. The lease agreements are concluded for the period 2025–2028. Annual lease expenses amount to EUR 48,248.

The Company leases administrative premises from a third party. The lease agreement is concluded by 2029, with the possibility of termination in specified cases. The notice period is 6 months prior to the end of the calendar year. Annual rent amounts to EUR 26,083.

**G. INFORMATION ON EVENTS OCCURRING BETWEEN THE BALANCE SHEET DATE AND THE DATE OF PREPARATION OF THE FINANCIAL STATEMENTS**

No events that would require a disclosure in the financial statements ended 31 December 2025 occurred after 31 December 2025 until the day of preparation of the financial statements.

**H. OTHER INFORMATION**

The Company has not been granted any exclusive or special rights to provide services in the public interest.

Section 23d(6) of the Accounting Act does not apply to the Company, i.e., the Company is not an accounting entity whose activities are classified under industrial production according to special regulation and whose net turnover for the immediately preceding accounting period exceeded EUR 250 million.