

*English translation of original German version – for convenience purposes only*

Vienna, 6 March 2026

**Publication pursuant to Section 5 (2) 1st sentence of the Austrian Accounting Control Act (RL-KG)**

The half-yearly financial report of Warimpex Finanz- und Beteiligungs Aktiengesellschaft as at 30 June 2024 is incorrect for the following reasons:

#### **Non-current assets held for sale and discontinued operations in accordance with IFRS 5**

Despite the advanced and documented disposal process, Warimpex did not classify the Russian business as a “disposal group” or “discontinued operation” within the meaning of IFRS 5 as at 30 June 2024. As a result, the capital market was unable to clearly distinguish between continuing and discontinued operations within the primary components of the financial statements, meaning that the intention to sell as at 30 June 2024 and its financial consequences were not presented in accordance with IFRS requirements.

Furthermore, the uncertainties inherent in determining fair value were not adequately disclosed. By 30 June 2024 at the latest, it should have been disclosed whether and to what extent reasonably possible changes in unobservable parameters, in particular the purchase price discount expected by the Russian government commission as a key Level 3 input factor, could lead to significant changes in fair value.

This constitutes a violation of the classification provisions of IFRS 5.7f and IFRS 5.31f as well as the disclosure requirements of IFRS 5.33, 34, 38 and 41. Furthermore, there has been a breach of the disclosure requirements pursuant to IFRS 13.93 h) i). These circumstances, which existed as at 30 June 2024, should have been reported as a significant change in circumstances pursuant to IAS 34.15ff in relation to the published 2023 annual financial report. Consequently, this error also affects the presentation of the previous year's figures in the half-yearly financial report as at 30 June 2025.