

## FINAL TERMS OF THE BONDS

10 September 2026

UAB "KRS"

Issue of up to EUR 6,000,000 Bonds

under the EUR 12,000,000 Bond Programme

### MiFID II Product Governance / Eligible Counterparties, Professional Clients and Retail Clients Target Market

Solely for the purposes of each manufacturer's product approval process, the target market assessment in respect of the Bonds has led to the conclusion that (i) the target market for the Bonds is eligible counterparties, professional clients and retail clients, each as defined in Directive 2014/65/EU (as amended, "**MiFID II**"), and (ii) all channels for distribution to eligible counterparties and professional clients are appropriate; and (iii) the following channels for distribution of the Bonds to retail clients are appropriate: investment advice, portfolio management, and non-advised services, subject to the distributor's suitability and appropriateness obligations under MiFID II, as applicable. Any person subsequently offering, selling or recommending the Bonds (a "**Distributor**") should take into consideration the manufacturer's target market assessment; however, a Distributor subject to MiFID II is responsible for undertaking its own target market assessment in respect of the Bonds (by either adopting or refining the manufacturer's target market assessment) and determining appropriate distribution channels.

This document constitutes the Final Terms for the Bonds described herein and must be read in conjunction with the Company's information document drawn up by the Company, dated 4 September 2026 (the **Document**) and the Terms and Conditions provided therein. Full information on the Company and the offer of the Bonds is only available on the basis of the combination of these Final Terms, the Terms and Conditions and the Document. The Document (including all its supplements (if any)) is and will be available for acquaintance at the Company's website at <https://www.krs.eu/lt>.

Before making a decision to invest in the Bonds each prospective investor shall read the Document, taking into account the risks outlined therein.

A short summary of the Issue and this Tranche of Bonds is appended to these Final Terms. The Final Terms have been approved under the Corporate Decision dated 2 September 2026.

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|----|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Issuer                                         | UAB "KRS"                                                                                                                                                                    |
| 2. | Number of the Series                           | 1 (first)                                                                                                                                                                    |
| 3. | Number of the Tranche (of the relevant Series) | 1 (first)                                                                                                                                                                    |
| 4. | Maximum Aggregate Nominal Value of the Issue   | EUR 12,000,000                                                                                                                                                               |
| 5. | Maximum Aggregate Nominal Value of the Series  | Up to EUR 6,000,000                                                                                                                                                          |
| 6. | Maximum Aggregate Nominal Value of the Tranche | Up to EUR 6,000,000 <sup>1</sup> .                                                                                                                                           |
| 7. | Issue currency                                 | EUR                                                                                                                                                                          |
| 8. | Nominal Value                                  | EUR 1,000. The Nominal Value shall not be reduced as a result of any partial early redemption of the Bonds carried out pursuant to Section 6.10(b) ( <i>Early optional</i> ) |

<sup>1</sup>The aggregate Nominal Value of the Tranche may be increased by the Issuer before or on the Issue Date. The Issuer shall amend the Final Terms and publish the updated Final Terms on the Issuer's website at <https://www.krs.eu/lt> and, if the Bonds are already admitted to trading on the First North, additionally on Nasdaq's website at [www.nasdaqbaltic.com](http://www.nasdaqbaltic.com), before or on the Issue Date.

*redemption of Bonds by the Issuer*). Any partial early redemption shall be affected by way of proportional cancellation of whole Bonds, with all remaining Bonds continuing to bear their full Nominal Value.

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| 9.  | Issue Price                       |  | EUR 1 000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 10. | Minimum Investment Amount         |  | EUR 1 000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 11. | Issue Date                        |  | 2 October 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 12. | Final Maturity Date of the Series |  | 2 April 2029                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 13. | Redemption/Payment Basis          |  | <p>Redemption at par on the Final Maturity Date (i.e., 2 April 2029). The Issuer may exercise its right of early optional redemption (in whole or in part) of the Bonds of this Series prior to the Final Maturity Date, independently of any other Series outstanding under the Programme, on the conditions set out in Section 6.10(b) (<i>Early optional redemption of Bonds by the Issuer</i>).</p> <p>On the Early Redemption Date the Issuer shall pay to the Investors (1) the redeemed portion of the Nominal Value of each Bond, (2) the unpaid interest accrued on such redeemed portion up to (but excluding) the Early Redemption Date; and (3) a premium, if applicable, in the following amounts:</p> <p>(a) 2% (to be calculated from the Nominal Value being early redeemed) if Early Redemption Date occurs 1 (one) year after the Issue date of the first Tranche, but no later than 1 (one) year before the Final Maturity Date;</p> <p>(b) 1% (to be calculated from the Nominal Value being early redeemed) if Early Redemption Date occurs within the 1 (one) year before the Final Maturity Date but no earlier than 6 (six) months before the Final Maturity Date;</p> <p>(c) no premium shall be paid if the Early Redemption Date occurs within the 6 (six) months before the Final Maturity Date;</p> |
| 14. | Interest                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|     | (i) Interest Payment Dates        |  | 2 April 2027; 2 October 2027; 2 April 2028; 2 October 2028; the Final Maturity Date, or, if applicable, the Early Redemption Date, Early Maturity Date or Change of Control, De-listing Event or Listing Failure Put Date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     | (ii) Interest Rate                |  | Fixed. Auction: to be determined within the range of 8.75% - 9.25% during the Subscription Period of the first Tranche of this Series                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|     | (iii) Interest calculation method |  | Actual/Actual (ICMA) day count convention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 15. | Yield                             |  | same as the Interest Rate. Yield is calculated based on the Nominal Value and on the Issue Date. Actual yield may differ depending on the price paid for a specific bond by an investor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 16. | Record Date                       |  | 3rd Business Day before each Interest Payment Date and 1 Business Day before the Final Maturity Date, Early                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

Redemption Date, Early Maturity Date or Change of Control, De-listing Event or Listing Failure Put Date, whichever is relevant.

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|-----|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17. | Offering jurisdictions                                       | The Republic of Lithuania, Estonia and Latvia                                                                                                                                                                                                                |
| 18. | Subscription Period                                          | From 14 September 2026 to 30 September 2026 (23:59 Lithuanian time)                                                                                                                                                                                          |
| 19. | Payment Date                                                 | DvP settlement on the Issue Date                                                                                                                                                                                                                             |
| 20. | ISIN code                                                    | LT0000138828                                                                                                                                                                                                                                                 |
| 21. | Expected listing and admission to trading on the First North | 2 October 2026                                                                                                                                                                                                                                               |
| 22. | Placing and underwriting                                     | Not applicable                                                                                                                                                                                                                                               |
| 23. | Allocation rule (in case of oversubscription)                | Issuer's discretion                                                                                                                                                                                                                                          |
| 24. | Security / Collateral                                        | First-ranking pledge over the Issuer's inventories and short-term trade receivables. The Collateral secures all Series under the Programme on an equal and ratable basis through the Parallel Debt structure. Collateral Agent: UAB "Grant Thornton Baltic". |
| 25. | Manager(s) or Dealer(s)                                      | SIA "C Capital Markets", legal entity code 40203751667, with its registered address at Republikas laukums 2A, Rīga, the Republic of Latvia.                                                                                                                  |

## **SIGNATURE OF THE AUTHORISED PERSON**

On behalf of UAB "KRS"

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CEO Paulius Grigas