

CLARIFICATION OF THE FINANCIAL STATEMENTS for the period 01 January – 31 December 2025

In order to align with the newly adopted **IFRS 16 – Leases** and due to the inability to disclose in the respective categories, we hereby inform you of the following:

1. Income Statement

- Under the category **Operating Expenses**, depreciation costs of leased assets in the amount of **MKD 11.5 million** are included.
- Under the category **Financial Expenses**, interest expenses on leases in the amount of **MKD 0.8 million** are included.

2. Balance Sheet

- Under the category **Property, Plant and Equipment**, leased assets in the amount of **MKD 22.2 million** are included.
- Under the category **Trade and Other Non-Current Liabilities**, the total amount relates to long-term lease liabilities.
- Under the category **Short-Term Loans and Securities Payable**, the total amount relates to short-term lease liabilities.

For further information, please contact:

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