FINAL TERMS OF THE BONDS

Originally dated 10 September 2026, as amended and restated on 28 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.

The Final Terms have been approved under the Corporate Decision dated 2 September 2026.

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[1].
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) (*Early optional redemption of Bonds by the Issuer*). Any partial early

[1]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, before or on the Issue Date.

		redemption shall be affected by way of proportional cancellation of whole Bonds, with all remaining Bonds continuing to bear their full Nominal Value.
9.	Issue Price	EUR 1 000
10.	Minimum Investment Amount	EUR 1 000
11.	Issue Date	12 October 2026
12.	Final Maturity Date of the Series	12 April 2029
13.	Redemption/Payment Basis	Redemption at par on the Final Maturity Date (i.e., 12 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) (*Early optional redemption of Bonds by the Issuer*). 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: (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; (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; (c) no premium shall be paid if the Early Redemption Date occurs within the 6 (six) months before the Final Maturity Date;
14.	Interest	
	(i) Interest Payment Dates	12 April 2027; 12 October 2027; 12 April 2028; 12 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**.**
17.	Offering jurisdictions	The Republic of Lithuania, Estonia and Latvia
18.	Subscription Period	From 14 September 2026 to 8 October 2026
19.	Payment Date	DvP settlement on the Issue Date
20.	ISIN code	LT0000138828
21.	Expected listing and admission to trading on the First North	12 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