DEVARIS SE

Frankfurt am Main

half-year FINANCIAL STATEMENTS

as at 30 June 2026

Interim balance sheet as at 30/06/2026

DEVARIS SE, Frankfurt am Main

ASSETS

	EUR	Financial Year EUR	Prior Year EUR
A. Noncurrent assets			
I. Intangible fixed assets			
1. Purchased concessions, industrial property rights and similar rights and values as well as licenses to such rights and values		3,272.50	3,272.50
Total noncurrent asset		3,272.50	3,272.50
B. Current assets			
I. Receivables and other assets			
1. Other assets		971.24	538.64
II. Cash on hand, central bank balances, bank balances, and checks		177,313.32	200,302.46
Total current assets		178,284.56	200,841.10
C. Deferred items		2,003.76	390.42
		183,560.82	**204,504.02**

Interim balance sheet as at 30/06/2026

DEVARIS SE, Frankfurt am Main

TOTAL EQUITY AND LIABILITIES

	EUR	Financial Year EUR	Prior Year EUR
A. Equity			
I. Subscribed capital		250,000.00	250,000.00
II. Accumulated losses brought forward		62,275.73	0.00
III. Net loss		34,763.65	62,275.73
Total equity		152,960.62	187,724.27
B. Provisions			
1. Other provisions		16,087.50	14,309.75
C. Liabilities			
1. Trade payables	9,952.70		0.00
2. Other liabilities	4,560.00		2,470.00
- of which taxes EUR 4,560.00 (EUR 2,470.00)			
		14,512.70	2,470.00
		183,560.82	**204,504.02**

Income statement from 01/01/2026 to 30/06/2026

DEVARIS SE, Frankfurt am Main

		EUR	Financial Year EUR	Prior Year EUR
1.	Other operating income		1,637.92	0.00
2.	Other operating expenses		38,041.76	64,317.98
3.	other interest and similar income		1,640.19	2,042.25
4.	**Net income/net loss after tax**		**34,763.65-**	**62,275.73-**
5.	**Net loss**		**34,763.65**	**62,275.73**

Cash flow statement (indirect) from 01/01/2026 to 30/06/2026

DEVARIS SE, Frankfurt am Main

	EUR	Financial Year EUR	Prior Year EUR
Profit or loss for the period		34,763.65-	62,275.73-
+ Increase in provisions		1,777.75	14,309.75
- Increase in other assets not attributable to investing or financing activities		1,613.34	390.42
+ Increase in trade payables		9,952.70	0.00
+ Increase in other assets not attributable to investing or financing activities		2,090.00	2,470.00
Correction to non-cash-effective operations		432.60-	538.64-
Cash flow from the operating activities		**22,989.14-**	**46,425.04-**
- Cash outflows from investments in the int fixA		0.00	3,272.50
Cash flow from the investing activities		**0.00**	**3,272.50-**
+ Cash inflows from equity injection		0.00	250,000.00
Cash flow from the financing activities		**0.00**	**250,000.00**
Cash-effective changes of cash funds (total cash flows)		22,989.14-	200,302.46
+ Cash funds at beginning of period		200,302.46	0.00
Cash funds at the end of the period		**177,313.32**	**200,302.46**

Notes as of

30 June 2026

DEVARIS SE, Frankfurt am Main

General information on the annual financial statements

The half-year financial statement of the DEVARIS SE was prepared based on the accounting rules of the German Commercial Code (Handelsgesetzbuch, HGB).

The provisions of the German Stock Corporation Act (AktG) and the SE-Implementation Act (SEAG) also had to be observed in addition to the above regulations.

Information that can be given either on the balance sheet, in the income statement or in the notes to the financial statements is given entirely in the notes.

For the income statement, the total cost method according to Section 275 para. 2 of the German Commercial Code was chosen.

According to the size categories stated in Section 267 para. 1 of the German Commercial Code, the company is a small corporation. The company also falls below the size criteria of Section 267a of the German Commercial Code and is therefore considered a micro-corporation.

The company has voluntarily supplemented its half-year financial statements with notes, a cash flow statement and a statement of changes in equity.

When preparing the half-year financial statements, partial use was made of the size-relate exemptions of Sections 274a, 276 and 288 of the German Commercial Code.

The half-year financial statement of the company was prepared in German language and EURO in accordance with Section 244 of the German Commercial Code.

Information identifying the company according to the registry court

Company name according to registry court:	DEVARIS SE
Registered company seat according to registry court:	Frankfurt am Main
Registry entry:	Handelsregister
Registry court:	Frankfurt am Main
Registry court number:	HRB 139459

Notes as of

30 June 2026

DEVARIS SE, Frankfurt am Main

Disclosures on accounting policies

Accounting and valuation policies

Acquired intangible assets were recognized at acquisition and production costs and, if they were subject to depreciation, reduced by scheduled amortization.

In the case of anticipated permanent impairments, unscheduled amortization is carried out.

Other assets were recorded at their nominal value or at their lower fair value as at the balance sheet date. Recognizable individual risks are taken into account by means of value adjustments.

The liquid assets (bank balances) were recorded at their nominal values.

Prepaid expenses include expenses that represent expenses after the reporting date.

The subscribed capital is recognized at nominal value.

Other provisions were recognised for all uncertain liabilities in the settlement amount required according to prudent business judgment. All discernible risks were taken into account.

Liabilities are recognised at their settlement amount.

Accounting and valuation methods differing from the previous year

The accounting and valuation methods applied in the interim financial statements are substantially consistent with those applied in the prior year's financial statements. Due to the incorporation of the Company, the prior financial year comprised a short financial year from June 11, 2025 to December 31, 2025. No interim financial statements were prepared as of June 30, 2025. Accordingly, the comparative figures presented in these interim financial statements relate to the financial statements as of December 31, 2025 and are only comparable to a limited extent due to the different reporting periods.

Notes as of

30 June 2026

DEVARIS SE, Frankfurt am Main

Balance sheet disclosures

Information on residual terms of receivables

As of 30 June 2026, there are receivables with a remaining term of up to one year amounting to EUR 971.24 (previous year: 538.64).

There were no receivables with a remaining term of more than one year as of the balance sheet date of the current reporting period or the prior reporting period.

Disclosures on type of shares

The share capital of EUR 250,000.00 is composed of:

Share capital			EUR
250,000.00	ordinary shares each with a notional value of EUR	1.00	250,000.00

The shares are bearer shares.

Disclosures on authorized capital

The Board of Directors is authorized by the Articles of Association dated 06 June 2025, to increase the share capital of the Company until the expiry of five years, calculated from the day of the entry of this authorised capital in the Commercial Register, once or several times by a total of up to EUR 125,000.00 against cash contributions and/or contributions in kind (Authorised Capital 2025/I).

Information on residual terms of liabilities

As of 30 June 2026, there are liabilities with a remaining term of up to one year amounting to EUR 14,512.70 (previous year: EUR 2,470.00).

There were no liabilities with a remaining term of more than one year as of the balance sheet date of the current reporting period or the prior reporting period.

Contingent liabilities resulting from un-recognized liabilities in accordance with section 251 of the German Commercial Code

There were no contingent liabilities within the meaning of Section 251 of the German Commercial Code at the balance sheet date.

Notes as of

30 June 2026

DEVARIS SE, Frankfurt am Main

Other disclosures

Group affiliation

There is no group affiliation as at 30 June 2026.

Average number of employees during the financial year

No employees have been employed so far.

Members of the Administrative Board and the Managing Director

The company's business was conducted during the reporting period by the following person:

Raphael Nikola Züger, Meilen/Switzerland

The managing director received no payments for his activities in the reporting period.

The following persons were members of the administrative board during the reporting period:

Dr. Ali Sahin	Chairman
Ulrich Weidemann	Vice-Chairman
Raphael Nikola Züger	Member

The members of the administrative board did not receive any remuneration for their activities in the reporting period.

Relations with affiliated companies (Section 312 German Stock Corporation Act (AktG))

During the reporting period until 30 June 2026, there were no reportable legal transactions within the meaning of Section 312 German Stock Corporation Act (AktG).

Signature of managing director

Frankfurt am Main, 17 July 2026

/s/ Raphael Nikola Züger

DEVARIS SE

Equity Schedule as at 30 June 2026

	Share Capital Common Stock	Share Capital Preferred Stock	Outstanding Capital Contribution not yet Requested	Additional Paid-in Capital	Earned Equity	Total Equity
	EUR	EUR	EUR	EUR	EUR	EUR
Equity at time of incorporation June 11, 2025	**250.000**	**0**	**0**	**0**	**0**	**250.000**
Net gain / loss for the year	0	0	0	0	-62.276	-62.276
Balance at December 31, 2025	**250.000**	**0**	**0**	**0**	**-62.276**	**187.724**
Balance at January 1, 2026	250.000	0	0	0	-62.276	**187.724**
Net gain / loss for the year	0	0	0	0	-34.764	-34.764
Balance at June 30, 2026	**250.000**	**0**	**0**	**0**	**-97.039**	**152.961**