

# Explanations regarding Agenda Item 1

No resolution shall be passed on agenda item 1. Agenda item 1 reads as follows:

"Presentation of the adopted annual financial statements of RATIONAL AG with management report of RATIONAL AG and the approved consolidated financial statements with Group management report, each as of 31 December 2025, as well as the report of the Supervisory Board"

The aforementioned documents, including the Management Board's explanatory report on the information pursuant to Section 289a (1) and Section 315a (1) of the German Commercial Code (HGB), must be made available to the Annual General Meeting. They will be explained at the Annual General Meeting by the Management Board and, in the case of the Supervisory Board's report, by the Chairman of the Supervisory Board.

The Supervisory Board of RATIONAL Aktiengesellschaft approved the annual financial statements for fiscal year 2025 on 4 March 2026. The annual financial statements for fiscal year 2025 have thus been adopted in accordance with Section 172 (1) of the German Stock Corporation Act (AktG). Also on 4 March 2026, the Supervisory Board approved the consolidated financial statements for fiscal year 2025.

In accordance with the statutory provisions, a resolution by the Annual General Meeting on agenda item 1 is therefore not planned.