

Ad Hoc Announcement Pursuant to Article 17(1) of the MAR

elumeo SE switches financial reporting to comply with the German Commercial Code (HGB) and refines forecast for 2026

- Transition to Financial Reporting Under the German Commercial Code (HGB) Starting in Q3 2026
- Listing on the Scale open market on October 14, 2026
- 2026 Forecast Based on the German Commercial Code (HGB): Revenue change ranging from -7% to +1%, gross profit margin ranging from 52% to 55%, and adjusted EBITDA ranging from EUR -1.0 million to EUR +0.4 million.
- Share Buyback for Employee Stock Ownership Plan Approved: Up to EUR 100,000 and Up to 50,000 Treasury Shares in 2026 and 2027

Berlin, October 9, 2026 – The Board of Directors of elumeo SE (ISIN DE000A11Q059) resolved today to transition the elumeo Group's financial reporting from International Financial Reporting Standards (IFRS) to accounting in accordance with the German Commercial Code (HGB), effective with the third-quarter report for 2026. The transfer of elumeo SE shares from the Regulated Market (Prime Standard) to the Scale segment of the Freiverkehr market of the Frankfurt Stock Exchange—which was already adopted on September 16, 2026—is scheduled to take place from October 13 to October 14, 2026.

Even after the segment change, elumeo will continue to prepare and publish consolidated financial statements in accordance with the German Commercial Code (HGB) on a voluntary basis. The transition is intended to simplify internal and external accounting and reporting processes and reduce the administrative and external effort associated with IFRS reporting. At the same time, voluntary consolidated reporting is intended to ensure continued appropriate transparency and continuity in financial communications with the capital markets.

In light of this, and based on business performance to date as well as the updated outlook for the remainder of the year, elumeo SE is refining its forecast for fiscal year 2026 and restating it in accordance with the German Commercial Code (HGB). For 2026, the company now expects year-over-year revenue growth of between -7% and +1% (previously on an IFRS basis: -7% to +10%), a gross profit margin of between 52% and 55% (previously on an IFRS basis: 47% to 49%), and adjusted EBITDA between EUR -1.0 million and EUR +0.4 million (previously on an IFRS basis: EUR -0.5 million to EUR +1.5 million).

Due to differences in accounting and reporting standards, the new forecast based on the German Commercial Code (HGB) is only partially comparable to the previous IFRS forecast. This applies in particular to adjusted EBITDA: While leases under IFRS 16 are generally accounted for through depreciation and interest expense—and the corresponding rent and lease expenses therefore do not impact EBITDA in the same way—these expenses are generally recognized as operating expenses under HGB and accordingly affect EBITDA. The gross profit margin is also not directly comparable to the range previously communicated on an IFRS basis due to the different accounting and reporting logic.

In addition, the Board of Directors of elumeo SE resolved today to acquire treasury shares in both 2026 and 2027 for the purpose of transferring them to employees of the elumeo Group as part of a tax-exempt employee stock ownership plan pursuant to Section 3 No. 39 of the German Income Tax Act (EStG). To this end, elumeo SE is exercising the authorization to acquire its own shares granted by the Annual General Meeting on August 11, 2026, in accordance with Section 71(1)(8) of the German Stock Corporation Act (AktG).

The share repurchase program runs from October 12, 2026, through December 31, 2027. The total volume (total acquisition cost) is capped at EUR 50,000 for each of the years 2026 and 2027, for a total maximum of EUR 100,000. The maximum number of shares to be repurchased is 25,000 shares in each of the years 2026 and 2027, for a total of 50,000 shares. The buyback may be suspended at any time.

The share repurchase will be carried out by an independently acting financial services provider in accordance with the safe harbor provisions of Article 5 of Regulation (EU) No. 596/2014 (MAR) in conjunction with Delegated Regulation (EU) 2016/1052. The buyback is conducted in accordance with the trading conditions set forth in Article 3 of Commission Delegated Regulation (EU) 2016/1052. Transactions carried out under the program are publicly disclosed in accordance with legal requirements and published on the company's website.

The average daily trading volume of the Company's shares on Xetra totaled 5,709 shares during the calendar month of September 2026. Pursuant to Article 3(3)(a) of Delegated Regulation (EU) 2016/1052, the company may acquire, on any given trading day, no more than 25% of this average daily trading volume—corresponding to a maximum of 1,427 shares—via Xetra.

The average daily trading volume calculated on this basis is used as the basis for the entire duration of the share repurchase program.

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