

Ad-hoc announcement pursuant to Article 17 of the EU Market Abuse Regulation (MAR)

Disclaimer of Audit Opinion on the Financial Statements and Management Report for the 2023 Financial Year

Frankfurt am Main, January 30, 2025 – LIBERO football finance AG announces that the auditor has issued a disclaimer of opinion on the financial statements and management report for the 2023 financial year. The financial statements were approved by the Supervisory Board on January 30, 2025, and are thus finalized. They are expected to be published on January 31, 2025.

The disclaimer of the audit opinion is due to the ongoing legal proceedings in Spain concerning the strategic partnership planned with FC Barcelona in 2023. The company has regularly reported on these proceedings and the resulting multiple postponements of the publication of the 2023 financial statements, most recently in an announcement on November 18, 2024. While a partial settlement was reached for an amount of approximately EUR 25 million, as previously reported by the company, a remaining portion of the transaction, amounting to approximately EUR 15 million, is still outstanding.

The company remains engaged in discussions with FC Barcelona with the objective of resolving the remaining legal matters. However, in negotiations with FC Barcelona in January 2025, it became evident that a final resolution of the outstanding portion of the legal proceedings, or at least the conclusion of a long-term standstill agreement, would not be possible in the short term.

In light of these circumstances, the company's Executive Board has decided to request the auditor to terminate the audit procedures so that the financial statements and management report for 2023 can be finalized and published. The Executive Board considers this necessary to promptly convene the Annual General Meeting for the 2023 financial year. During this meeting, a capital increase to raise financial resources will also be proposed in order to ensure the operational launch of the company's business activities. The planned capital increase is expected to be conducted through cash or in-kind contributions by issuing new shares. The Executive Board is confident that the Annual General Meeting will approve the proposed cash or in-kind capital increase.

The termination of the audit procedures at this stage—prior to the conclusion of the legal proceedings or a long-term standstill agreement—has resulted in the auditor being compelled to issue a disclaimer of opinion due to the unresolved legal claims regarding the outstanding portion of the transaction. However, the disclaimer of opinion does not

imply any statement by the auditors regarding the likelihood of success of the legal proceedings.

The Executive Board believes that FC Barcelona's current unwillingness to reach an amicable settlement or a standstill agreement is temporary and primarily due to the club's involvement in other pressing matters that currently demand the full attention of its decision-makers. The Executive Board remains confident that an amicable resolution of the outstanding claims is achievable and will continue discussions with FC Barcelona to this end. Furthermore, the Executive Board reiterates its assessment that, even in the event of FC Barcelona's legal claim being successful, the company itself has claims against the guarantor for the assumption of obligations. Consequently, the Executive Board maintains the view that the legal proceedings do not pose any financial disadvantages to the company.