THIS ANNOUNCEMENT CONTAINS IMPORTANT INFORMATION OF INTEREST TO THE REGISTERED AND BENEFICIAL OWNERS OF THE ETP SECURITIES. IF APPLICABLE, ALL DEPOSITARIES, CUSTODIANS AND OTHER INTERMEDIARIES RECEIVING THIS ANNOUNCEMENT ARE REQUESTED TO PASS THIS ANNOUNCEMENT TO SUCH BENEFICIAL OWNERS IN A TIMELY MANNER.

COMPANY ANNOUNCEMENT

For Immediate Release ***9 January 2026***

Graniteshares Financial PLC

(the "**Issuer**")

RE: CORRECTIVE NOTE: Directors' Responsibility Statements and Management Report for the financial statements for the year ended 30 June 2024

The Issuer hereby confirms that the Directors' Responsibility Statement in the annual financial statements for the year ended 30 June 2024 was not in full compliance with the Transparency Directive (Directive 2004/109/EC) Regulations 2007 (as amended) (The Regulations') and the Central Bank (Investment Market Conduct) Rules 2019 (the Rules').

The compliance failure was the wording in the Directors' Responsibility Statement, which did not fully comply with the Regulations and the Rules.

Whilst it was not stated in the Directors' Responsibility Statement, the Directors believe the annual financial statements for the year ended 30 June 2024 did otherwise comply and were in full compliance with the Regulations and the Rules.

The Issuer confirms that it has prepared the Directors' Responsibility Statement for the year ended 30 June 2025 in full compliance with the Regulations and the Rules.

The Directors acknowledge that, while every effort was made to incorporate undertakings provided by the Directors to the Irish Auditing and Accounting Supervisory Authority ('IAASA') into the financial statements, there was a gap in terms of IAASA's expectations and what was disclosed in the 2024 financial statements in relation to:

a) a discussion on the markets and how the market conditions impact the ETP Securities issued, and

b) the activity of the Company during the period and the performance of the Company including the basis for any ETP Securities redeemed.

The Issuer confirms that it has prepared the Directors' Report to include additional detail in relation to the above for the year ended 30 June 2025 in full compliance with the Regulations and the Rules.

This Notice will be filed with the London Stock Exchange.

For further information please contact:

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