

## FOR IMMEDIATE RELEASE

### Announcement by Petra Diamonds US\$ Treasury Plc regarding a Corrective Public Notice Annual Report and Financial Statements for the year ended 30 June 2025

09 March 2026 - Petra Diamonds US\$ Treasury plc (the "Company") hereby issues this Corrective Public Notice in connection with its Annual Report and Financial Statements for the year ended 30 June 2025, published on 30 October 2025 (the "FY 2025 Report").

Following a follow-up examination by the Irish Auditing & Accounting Supervisory Authority (IAASA), the company has concluded that certain undertakings previously provided by the Company were not fully reflected in the FY 2025 Report. This notice sets out the relevant matters.

#### 1. IAS 36 Impairment of Assets

The FY 2025 Report includes the recognition of an impairment loss. However, the disclosures in the financial statements did not include the events and circumstances that led to the recognition of that impairment loss as required by IAS 36.130(a).

IAS 36.130(a) requires disclosure, for each material impairment loss recognised during the period, of the events and circumstances that led to the recognition of the impairment loss.

The omission relates solely to the narrative disclosure of those events and circumstances. There is no change to:

- the amount of the impairment loss recognised;
- the measurement basis applied;
- the underlying accounting treatment; or
- the Company's financial position, results or cash flows for the year ended 30 June 2025.

#### 2. Directors' responsibility statement

The FY 2025 Report included a directors' responsibility statement. While the name and function of the person making the responsibility statement were included, the statement did not fully comply with the requirements of Regulation 5(4)(c) of the Transparency (Directive 2004/109/EC) Regulations 2007.

Regulation 5(4)(c) requires that the responsibility statement include the specific confirmations set out in that Regulation in respect of:

- the fair presentation of the financial statements; and
- the inclusion of a fair review of the development and performance of the business and the position of the issuer, together with a description of the principal risks and uncertainties.

The FY 2025 Report did not include a responsibility statement that fully reflected those requirements.

#### 3. Impact

The matters described above relate to disclosure and presentation requirements. They do not affect:

- the amounts recognised in the financial statements for the year ended 30 June 2025;
- the audit opinion issued on those financial statements; or
- the Company's previously published results for that year.

#### 4. Future reporting

The Company confirms that:

- future financial reports will include disclosures regarding the events and circumstances leading to the recognition of any impairment loss in accordance with IAS 36.130(a); and
- future directors' responsibility statements will fully comply with Regulation 5(4)(c) of the Transparency Regulations.

This Corrective Public Notice is issued in accordance with IAASA's request following its follow-up examination of the FY 2025 Report.

#### **About Petra Diamonds Limited**

Petra Diamonds is a leading independent diamond mining group and a supplier of gem quality rough diamonds to the international market. The Company's portfolio incorporates interests in two underground mines in South Africa (Cullinan Mine and Finsch).

Petra's strategy is to focus on value rather than volume production by optimising recoveries from its high-quality asset base in order to maximise their efficiency and profitability. The Group has a significant resource base which supports the potential for long-life operations.

Petra strives to conduct all operations according to the highest ethical standards and only operates in countries which are members of the Kimberley Process. The Company aims to generate tangible value for each of its stakeholders, thereby contributing to the socio-economic development of its host countries and supporting long-term sustainable operations to the benefit of its employees, partners and communities.