iMaps ETI AG

Co. Reg. No: FL-0002.592.628-4

Registered office: Im alten Riet 102, 9494 Schaan, Liechtenstein

(Hereinafter – the "Company")

Notification to Investors

11. September 2026

Notice to Investors in

OFF TRACK VALUE ETI (ISIN DE000AMC0DS6)

Change in Investment Strategy

NOTICE IS HEREBY GIVEN to you as an investor of the exchange traded instruments named OFF TRACK VALUE ETI (ISIN DE000AMC0DS6) issued by iMaps ETI AG, bearing registration number FL-0002.592.628-4, that the board of Directors of the Company, as Master Investment Manager, have notified Pecunia SPC, the issuer of the underlying security, about a proposed update to the underlying security disclosed in the Information on the Segregated Portfolio as follows:

III INVESTMENT OBJECTIVE AND STRATEGY

The OFF TRACK VALUE ETI is an Exchange Traded Instrument in the form of an Actively Managed Certificate allowing for participation in the performance of the underlying Segregated Portfolio of a wholly owned subsidiary of the issuer, which is calculated net of relevant costs and fees as further described below. The underlying Segregated Portfolio tracks the performance of a Reference Portfolio created by a Reference Portfolio Advisor.

General Information about the Reference Portfolio:

The Reference Portfolio is a notionally actively managed Reference Portfolio denominated in EUR. The portfolio composition is created and maintained by the Reference Portfolio Advisor, Off Track Value SAS. The Reference Portfolio aims to replicate the performance of:

Long and/or short positions in stocks, ETFs, and/or depositary receipts
Long positions in complex or leveraged exchange traded products
Long and/or short positions in FOREX/currencies

These instruments are part of the iMaps Investment Universe, which includes all financial instruments available through Interactive Brokers, traded under their standard business terms. For the avoidance of doubt, up to 100% of the Reference Portfolio can comprise cash positions.

The Reference Portfolio Advisor will create the Reference Portfolio by selecting initial Reference Portfolio Components on the Issue Date with an initial level of 100 EUR (the "Initial Reference Portfolio Level"). The initial Reference Portfolio Constituents are 100% cash held in EUR. The Reference Portfolio Advisor is responsible for adjusting the composition of the Reference Portfolio (any such adjustment a "Rebalancing") from time to time, which can, for the avoidance of doubt, be executed on an intraday basis. Certain limitations apply to the composition of the Reference Portfolio from time to time.

The level of the Reference Portfolio, as determined by the Calculation Agent in accordance with the Conditions of the Securities (the "Reference Portfolio Level"), is calculated in the Base Currency net of certain fees and costs associated with the creation, maintenance, and management of the underlying Reference Portfolio.

Reference Portfolio Components:

The Reference Portfolio, whose composition may vary from time to time, is actively managed by the Reference Portfolio Advisor and represents a notional investment in the Reference Portfolio Components. The Reference Portfolio Advisor is entitled to select any securities, assets, exposures, or contracts that are part of the iMaps Investment Universe described above for inclusion in the Reference Portfolio (with such securities, assets, exposures, or contracts becoming "Reference Portfolio Constituents" after inclusion in the Reference Portfolio). The Issuer has the right to reject the inclusion of any Eligible Constituent in its sole discretion. In the case of any rebalancing, the inclusion price of the eligible assets will take into account the trading and execution costs charged by the broker from which the asset is selected within the investment universe. Any dividends paid by eligible assets comprised within the Reference Portfolio shall be added to the cash position of the Reference Portfolio, minus any applicable withholding tax.

Investment Restrictions:

Reference Portfolio Constituents may be selected by the Reference Portfolio Advisor for notional purchase or, as the case may be, sale or unwind in accordance with the following investment restrictions (the "Investment Restrictions"). For the avoidance of doubt, the responsibility and legal duty to ensure that the Reference Portfolio complies with the Investment Restrictions is solely with the Reference Portfolio Advisor.

Portfolio Investment Restrictions:

The sum of the Exposures of all Reference Portfolio Constituents excluding FOREX, CFD, and Derivative Constituents is capped at a maximum of 300% (the "Leverage Threshold") at all times during the lifetime of the Securities. The Reference Portfolio Advisor can achieve additional leverage by adding derivative contracts to the Reference Portfolio, whereas the leverage is restricted by the margin applicable by the broker. The Weight of the sum of the Cash Position, less any margin for derivative contracts, shall at all times be greater than -200% (the “Restriction on Borrowing”).

Whenever the Reference Portfolio contains less than 50% cash, the Reference Portfolio shall be diversified into at least four assets. The composition of the Reference Portfolio (including the respective Weights) is published on a monthly basis on the website of the Issuer.

Rebalancings of the Reference Portfolio:

A Rebalancing may be initiated by the Reference Portfolio Advisor at any time, including intraday rebalancings, following the Issue Date effective immediately, provided that the Reference Portfolio Advisor shall not initiate a Rebalancing if the main market the asset is trading at is closed at such Rebalancing time or a Market Disruption Event would occur or be subsisting in respect of any Reference Portfolio Constituent being the subject of such Rebalancing. In case any Rebalancing leads to a breach of the investment restrictions, the Issuer is authorized, but for the avoidance of doubt, not obliged to change the composition of the Portfolio at its discretion to remedy such a breach.

Is to be amended and replaced with:

III INVESTMENT OBJECTIVE AND STRATEGY

The OFF TRACK VALUE ETI is an Exchange Traded Instrument in the form of an Actively Managed Certificate allowing for participation in the performance of the underlying Segregated Portfolio of a wholly owned subsidiary of the issuer, which is calculated net of relevant costs and fees as further described below. The underlying Segregated Portfolio tracks the performance of a Reference Portfolio created by a Reference Portfolio Advisor.

General Information about the Reference Portfolio:

The Reference Portfolio is a notionally actively managed Reference Portfolio denominated in EUR. The portfolio composition is created and maintained by the Reference Portfolio Advisor, Off Track Value SAS. The Reference Portfolio aims to replicate the performance of:

Long and/or short positions in stocks, ETFs, and/or depositary receipts
Long and/or short positions in options
Long positions in complex or leveraged exchange traded products
Long and/or short positions in FOREX/currencies

These instruments are part of the iMaps Investment Universe, which includes all financial instruments available through Interactive Brokers, traded under their standard business terms. For the avoidance of doubt, up to 100% of the Reference Portfolio can comprise cash positions.

The Reference Portfolio Advisor will create the Reference Portfolio by selecting initial Reference Portfolio Components on the Issue Date with an initial level of 100 EUR (the "Initial Reference Portfolio Level"). The initial Reference Portfolio Constituents are 100% cash held in EUR. The Reference Portfolio Advisor is responsible for adjusting the composition of the Reference Portfolio (any such adjustment a "Rebalancing") from time to time, which can, for the avoidance of doubt, be executed on an intraday basis. Certain limitations apply to the composition of the Reference Portfolio from time to time.

The level of the Reference Portfolio, as determined by the Calculation Agent in accordance with the Conditions of the Securities (the "Reference Portfolio Level"), is calculated in the Base Currency net of certain fees and costs associated with the creation, maintenance, and management of the underlying Reference Portfolio.

Reference Portfolio Components:

The Reference Portfolio, whose composition may vary from time to time, is actively managed by the Reference Portfolio Advisor and represents a notional investment in the Reference Portfolio Components. The Reference Portfolio Advisor is entitled to select any securities, assets, exposures, or contracts that are part of the iMaps Investment Universe described above for inclusion in the Reference Portfolio (with such securities, assets, exposures, or contracts becoming "Reference Portfolio Constituents" after inclusion in the Reference Portfolio). The Issuer has the right to reject the inclusion of any Eligible Constituent in its sole discretion. In the case of any rebalancing, the inclusion price of the eligible assets will take into account the trading and execution costs charged by the broker from which the asset is selected within the investment universe. Any dividends paid by eligible assets comprised within the Reference Portfolio shall be added to the cash position of the Reference Portfolio, minus any applicable withholding tax.

Investment Restrictions:

Reference Portfolio Constituents may be selected by the Reference Portfolio Advisor for notional purchase or, as the case may be, sale or unwind in accordance with the following investment restrictions (the "Investment Restrictions"). For the avoidance of doubt, the responsibility and legal duty to ensure that the Reference Portfolio complies with the Investment Restrictions is solely with the Reference Portfolio Advisor.

Portfolio Investment Restrictions:

The sum of the Exposures of all Reference Portfolio Constituents excluding FOREX, CFD, and Derivative Constituents is capped at a maximum of 300% (the "Leverage Threshold") at all times during the lifetime of the Securities. The Reference Portfolio Advisor can achieve additional leverage by adding derivative contracts to the Reference Portfolio, whereas the leverage is restricted by the margin applicable by the broker. The Weight of the sum of the Cash Position, less any margin for derivative contracts, shall at all times be greater than -200% (the “Restriction on Borrowing”).

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The Board of Directors of Pecunia SPC have agreed and approved the change.

Investors' attention is brought to the fact that in the Information on the Segregated Portfolio, it is disclosed that:

> *CHANGES TO THE INVESTMENT OBJECTIVES AND STRATEGY OF THE SEGREGATED PORTFOLIO ARE SUBJECT TO PRIOR NOTICE TO INVESTORS. INVESTORS WILL BE GIVEN AT LEAST TWENTY (20) CALENDAR DAYS' NOTICE IN ADVANCE OF THE CHANGE. THE CHANGE IN THE INVESTMENT OBJECTIVES AND STRATEGY WILL ONLY BECOME EFFECTIVE AFTER ALL REDEMPTION REQUESTS RECEIVED DURING SUCH NOTICE PERIOD, HAVE BEEN SATISFIED. ANY APPLICABLE REDEMPTION FEE SHALL BE WAIVED IN CASE OF CHANGES TO THE INVESTMENT OBJECTIVE AND STRATEGY OF THE SEGREGATED PORTFOLIO.*

The Board of Directors of the Company has decided to not object to the above-mentioned amendment to the Information on the Segregated Portfolio for Pecunia SPC – OFF TRACK VALUE SP. The new investment strategy will begin trading on 05. October 2026.

The Board of Directors has also decided to extend the provisions noted for the redemptions of the underlying security to the investors of OFF TRACK VALUE ETI and that investors may redeem their units of OFF TRACK VALUE ETI in the next 20 calendar days if they object to the change in investment strategy.

13 Sep 2026

Andreas Woelfl

14 Sep 2026

Jeffrey Alldis