IOST COMPANY LTD
UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026

1. UNAUDITED CONDENSED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2026

	The Company			The Group	
	Unaudited as at 30-Jun-26	Unaudited as at 30-Jun-25	Audited as at 31-Dec-25	Unaudited as at 30-Jun-25	Audited as at 31-Dec-25
	USD'000	USD'000	USD'000	USD'000	USD'000
ASSETS					
Current assets	19,471	20,095	20,101	20,096	20,101
Total Assets	**19,471**	20,095	20,101	20,096	20,101
EQUITY AND LIABILITIES					
Equity and reserves					
Share capital	25,685	25,685	25,685	25,685	25,685
Accumulated losses	(37,392)	(37,227)	(37,191)	(37,227)	(37,191)
Total Equity	**(11,706)**	(11,542)	(11,506)	(11,541)	(11,506)
Non-current liabilities	28,057	31,424	30,940	31,424	30,940
Current liabilities	3,121	214	667	214	667
Total equity and liabilities	**19,471**	20,095	20,101	20,096	20,101

2. UNAUDITED CONDENSED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR PERIOD ENDED 30 JUNE 2026

	The Company			The Group	
	Unaudited six months ended 30-Jun-26	Unaudited six months ended 30-Jun-25	Audited for the year ended 31-Dec-25	Unaudited six months ended 30-Jun-25	Audited for the year ended 31-Dec-25
	USD'000	USD'000	USD'000	USD'000	USD'000
Continuing operations					
Other income	-	-	7	-	5
Expenses	(30)	(52)	(82)	(52)	(82)
Operating loss	**(30)**	(52)	(75)	(52)	(77)
Reversal of impairment of investments in subsidiaries	-	11	11	-	-
Loss on disposal of investments in subsidiaries	-	-	(0.0)	-	-
Finance (cost)/income	(170)	591	651	591	650
(Loss)/profit before tax	**(200)**	551	587	539	573
Income tax expense	-	-	-	-	-
(Loss)/profit for the period/ year from continuing operations	**(200)**	551	587	539	573
Discontinuing operations					
Profit after tax for the period/year from discontinued operations	-	-	-	11	13
(Loss)/profit for the period/year	**(200)**	551	587	550	586
Earning per share (USD) -	0.01	0.02	0.02	0.02	0.02

3. UNAUDITED CONDENSED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

The Company	**Stated Capital USD'000**	**Accumulated Losses USD'000**	**Total USD'000**
Balance at 1 January 2025	25,685	(37,778)	(12,093)
Profit for the year	-	587	587
Balance at 31 December 2025	25,685	(37,191)	(11,506)
Balance at 1 January 2026	25,685	(37,191)	(11,506)
Loss for the period	-	(200)	(200)
Balance at 30 June 2026	**25,685**	**(37,392)**	**(11,706)**

4. UNAUDITED CONDENSED CASH FLOW STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2026

	The Company			The Group	
	Unaudited six months ended 30-Jun-26	Unaudited six months ended 30-Jun-25	Audited Year ended 31-Dec-2025	Unaudited six months ended 30-Jun-25	Audited Year ended 31-Dec-2025
	USD'000	USD'000	USD'000	USD'000	USD'000
Net cash generated from operating activities	231	1,042	1,524	1,041	1,535
Net cash used in financing activities	(292)	(282)	(579)	(270)	(579)
Foreign exchange impact on cash and cash equivalents	78	(755)	(941)	(755)	(941)
Net increase in cash and cash equivalents	**16**	5	5	16	15
Cash and cash equivalents at beginning of the year	29	25	25	14	14
Cash and cash equivalents at end of the period/year	**46**	30	29	31	29

COMMENTS

1. NOTES

IOST Company Ltd (the “Company”) holds a Global Business Licence and is a public company since the 17th of April 2019. The main activity of the Company is that of investment holding. The Company had previously issued notes (the “Notes”) under a defined program for a total amount of approximately EUR 18,75 Million (in a mix of EUR, MUR and USD) and the Notes are listed on the SEM since the 28th of May 2019.

2. BASIS OF PREPERATION

Following the liquidation of the Company's subsidiaries during the previous financial year, the Company no longer prepares consolidated financial statements as from 2026. Comparative figures for the prior period relate to the Group as previously constituted and are presented for comparative purposes only.

3. RESULTS

For the six months ended 30 June 2026, the Company reported a net loss of USD 200,219. mainly attributable to net finance costs of USD 170,253, comprising interest income of USD 306.672, interest expense of USD 387,223 and a net foreign exchange loss of USD 89,702.The Company is exposed to foreign exchange fluctuations as it holds receivables and loan notes denominated in currencies other than its functional currency (USD). Accordingly, movements in exchange rates may result in foreign exchange gains or losses recognised in profit or loss.

4. DIRECT AND INDIRECT INTERESTS

The Statement of direct and indirect interests of the officers pursuant to rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007 is available upon request.

5. OTHER

The Board of Directors of IOST Company Ltd accepts full responsibility for the accuracy of the information contained in these abridged audited financial statements. Copies of this report are available free of charge to the public at the registered office of the Company at Apex Financial Services (Mauritius) Ltd , 6th Floor, Two Tribeca, Tribeca Central, Trianon 72261, Republic of Mauritius and on the following website : www.sapmer.com

BY ORDER OF THE BOARD

12th of August 2026