

COMMUNIQUÉ

The Board of Directors of IOST Company Ltd (the “Company”) wishes to draw attention to the fact that the auditors have issued a disclaimer of opinion on the consolidated and separate financial statements of the Group and of the Company for the year ended 31 December 2025.

As set out in the auditors’ report, the disclaimer of opinion arises principally from the auditors having been unable to obtain sufficient appropriate audit evidence in relation to:

(i) the basis for preparing the financial statements on a going concern basis, in particular in respect of how the Group’s and the Company’s obligations falling due from 2027 onwards will be addressed; and

(ii) the assessment of the Expected Credit Loss under IFRS 9 Financial Instruments in respect of the receivable from Sapmer Investissements amounting to USD 20,027,607.

The Directors confirm that they have performed an assessment of the ability of the Group and of the Company to continue as going concerns for a period of at least twelve months from the end of the reporting period, taking into account management forecasts and analytical reviews.

Based on the information presently available to them, the Directors are of the view that the Group and the Company have adequate resources to meet their financial commitments during the 2026 financial year. The Directors nevertheless acknowledge that certain financial obligations will fall due in 2027 and that a material uncertainty remains until an appropriate solution in respect of those obligations is finalised and implemented.

The Board and Management are actively working on measures to address those obligations and continue to monitor the situation closely.

This communiqué is issued pursuant to SEM Listing Rule 11.3 and Rule 12.14 of the SEM Listing Rules 2022 and section 88 of the Securities Act 2005.

By order of the Board

Date: 31st March 2026