



NUMERAL LTD

(Incorporated in the Republic of Mauritius)
(Registration number: 098177 C1/GBL)
Primary Listing SEM share code: GOLI.N0000
Secondary Listing JSE share code: XII
ISIN: MU0330N00004
("the Company" or "Numeral")

CAUTIONARY ANNOUNCEMENT – INTENDED RESTATEMENT OF AUDITED RESULTS FOR THE YEAR ENDED 28 FEBRUARY 2025

In accordance with paragraph 6.23 of the JSE Listings Requirements, shareholders are advised that pursuant to a detailed Pro Active Monitoring Review by the JSE, the Company intends restating its financial results for the year ended 28 February 2025 in conjunction with the publication of the audited results for the year ended 28 February 2026 ("2025 Restatement"). A large element of the intended 2025 Restatement will arise from the acquisition accounting for the recovery of the 50% interest in Cryo-Save South Africa. The Company has undertaken a detailed internal review process, supported by external IFRS technical advisors (WConsulting), and has prioritised the preparation of amended financial information.

The Company advises that, based on the restatement work performed to date, the required amendments are not expected to result in a material adverse impact to the overall financial condition or performance of the Company. The restatements are primarily driven by the application of appropriate IFRS measurement and presentation requirements rather than underlying changes to the economic substance of the Group's operations.

Whilst no material adverse impact is expected to the earnings of the Group, material amendments are expected to line items of the Statement of Financial Position and corrections are expected to the Statement of Cash Flows.

Shareholders are also advised that the 2025 Restatement will result in a restatement of the quarterly financial information reported for the periods ending 31 May 2025, 31 August 2025 and 30 November 2025. A separate announcement in this regard will be published following the publication of the audited results for the year ended 28 February 2026.

Due to the material amendments and intended 2025 Restatement noted above, shareholders are advised to exercise caution when trading in the Company's shares until the audited results for the year ended 28 February 2026, incorporating the 2025 Restatement, are published. The Company is aiming to publish audited results by 31 May 2026.

Johannesburg

22 April 2026

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