NUMERAL LTD
(Incorporated in the Republic of Mauritius)
(Registration number: 098177 C1/GBL)
Primary Listing SEM share code: NXII.N0000.
Secondary Listing JSE share code: XII
ISIN: MU0810N00005
("the Company" or "Numeral")

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 28 FEBRUARY 2026 AND RESTATEMENT OF RESULTS FOR THE YEAR ENDED 28 FEBRUARY 2025

BACKGROUND

Numeral Ltd was incorporated on 1 October 2010 as a public company limited by shares under the Companies Act 2001 of Mauritius. The Company holds a Global Business License issued by the Mauritius Financial Services Commission.

During the previous year under review, the Company continued the process of rebuilding its operating platform and reporting as a group. The Company recovered its 50% interest in Cryo-Save South Africa Proprietary Limited, following the original announcement dated 18 December 2020 in which the Company, then known as Go Life, advised that Cryo-Save had been added to the group of companies. The recovery of the interest was for no consideration. Management assessed the Company's ability to control Cryo-Save by reference to the requirements of IFRS 10. This assessment considers the power to direct the relevant activities of the investee, exposure or rights to variable returns from involvement with the investee and the ability to use power over the investee to affect the amount of those returns. The detailed accounting judgements and related disclosures are included in the financial statements. During the current year under review the Company obtained an additional 1% interest in Cryo-Save in line with previously stated intentions.

RESTATEMENT OF RESULTS FOR THE YEAR ENDED 28 FEBRUARY 2025

Following a detailed pro-active monitoring review by the JSE of the Company's Annual Financial Statements for the year ended 28 February 2025 ("FY2025"), the Board considered a number of the matters raised and elected to restate its results for FY2025, details of which were announced in a change statement published on 15 July 2026. Whilst there was a small positive impact on the net profit of the group, the amendments result in improved disclosure in terms of IFRS®.

RESULTS COMMENTARY

The board is pleased to advise that revenue for the group increased by 125% year on year, whilst gross profit increased by 122%. The growth in the operations was primarily driven by Cryo-Save.

Net profit before taxation increased by 21% to $194k. The net profit was impacted by large increases in finance costs and other expenses, which partly offset the large growth in gross profit.

A large taxation credit of $303k in the current year was as a result of the recognition of a deferred taxation asset, which resulted in net profit after tax of $497k compared to $190K in the prior year.

Net profit attributable to the owners of the parent increased by 119% to $333k.

The balance sheet showed further strengthening, with large increases in both non-current and current assets. Non-current liabilities also increased substantially, whilst current liabilities remained in line with the prior year.

Net cash flows from operating activities showed a positive turnaround as well as an increase in cash and cash equivalents at year end.

The Group's performance for the year reflects strong top-line growth across its two operating segments. Consolidated revenue increased by 126% to USD 2 199 918 (2025: USD 974 816), driven principally by the biotechnology and healthcare services segment, where revenue rose to USD 1 772 314 (2025: USD 689 871) on the back of a significant increase in stem-cell harvesting and related services recognised at a point in time, supported by continued growth in storage revenue recognised over time.

The financial services, investment activities and asset management segment more than tripled its revenue to USD 427 604 (2025: USD 119 180) as the Group's financial services platform continued to scale.

Segment profitability, however, presents a more mixed picture. The financial services segment was the primary contributor to Group earnings, delivering a profit for the year of USD 141 605 (2025: USD 14 169) on improved operating leverage and lower impairment charges. The biotechnology segment generated an operating profit before finance costs of USD 426 333 (2025: USD 146 060), but finance costs of USD 567 143 and a taxation charge resulted in a loss for the year of USD 141 773 (2025: profit of USD 37 055).

Total segment assets grew to USD 5 483 461 (2025: USD 4 747 669), with the biotechnology segment accounting for the majority of the asset base, including property, plant and equipment of USD 1 106 943 and loans receivable of USD 539 336. The biotechnology segment remains in a net liability position of USD 616 399 (2025: USD 394 311), reflecting its historical position and gearing, while the financial services and holdings segments both maintained net asset positions. Geographically, the Group's revenue is concentrated in South Africa, which contributed USD 2 193 397, or over 99% of Group revenue (2025: 83%), with the balance arising in Namibia; no external revenue was earned in Mauritius in the current year (2025: USD 165 765).

BASIS OF PREPARATION

The consolidated and separate annual financial statements have been prepared in accordance with the Mauritian Companies Act, in line with the requirements of IFRS® and the requirements of the Stock Exchange of Mauritius and JSE Limited, where applicable. There have been no changes in accounting policies compared to the previous year under review.

The Board has considered the interaction between governance reporting and IFRS disclosures, including the basis of consolidation and control judgements under IFRS 10, acquisition-related matters under IFRS 3, fair presentation and material accounting policy disclosures under IAS 1, and related-party disclosures under IAS 24.

This announcement should be read with the governance disclosures in the Annual Financial Statements, together with the Directors' Report, Directors' Responsibilities and Approval, Chairman's Report, Secretary's Certificate, Audit Report and the notes to the consolidated and separate annual financial statements.

AUDIT OPINION

The Annual Financial Statements for the year ended 28 February 2026 have been audited by the Company's auditor, Barnes Incorporated, who expressed an unmodified audit opinion thereon. The audit opinion, which is included in the 2026 AFS, is available on the Company's website at: https://www.numeral.com and on the JSE's cloudlink at https://senspdf.jse.co.za/documents/2026/jse/isse/num/YE26.pdf

ACQUISITIONS AND DISPOSALS

The following acquisitions and organic growth have been implemented during the financial year of the company and as post balance sheet events:

- Numeral acquired an additional 1% interest in Cryo-Save on 1 March 2025. This takes Numeral to 51% shareholding in Cryo-Save.
- A 40% interest in Isopharm Proprietary Limited ("Isopharm") was acquired with effect 1 March 2025 for USD18 812.65 in order to expand the market share in the healthcare, pharmaceutical, and medical devices market. Due to a current lack of influence over the company, it has also been accounted for as an investment during the year under review.
- A new South African company called Longevity Lab Proprietary Limited ("Longevity") was acquired with effect of 1 March 2025 at USD 43 000.35 to obtain a larger market share in the biotechnology and healthcare sector. Longevity has been accounted for as an investment due to the group not exercising control over the company, although a 51% equity stake had been obtained.

There were no further acquisitions or disposals during the reporting period.

NEWLY ESTABLISHED COMPANIES

Numeral established the following new entities during the year under review:

- Numeral established a new entity named Celerevive Proprietary Limited ("Celerevive") of which 49% of the shares were issued to the Celerevive management team on 1 March 2025. Operations commenced in May 2025. The establishment of Celerevive was specifically aimed at expanding the interests in the biotechnology, health and pharmaceuticals sector.
- Numeral also established Numeral Treasury Solutions Limited on 19 April 2025, to house the Domestic Medium-Term Note ("DMTN") program in preparation for its debt listing on the Johannesburg Stock Exchange, which will take place in the 2027 financial year.

- Numeral established Qantara Private Capital Proprietary Limited ("Qantara") as a 100% held subsidiary of Numeral Financial Services Proprietary Limited ("NFS") on 8 April 2025. Qantara established three Shariah compliant, ethically aligned private equity funds namely: the Qantara Income Fund, the Qantara Growth Fund and the Qantara Property Fund, each as en commandite partnerships.
- Numeral consolidated its SA operating entities under a central SA holding company, named Numeral SA Holdings Proprietary Limited ("NSH"), established on 18 March 2025, with effective date 01 October 2025. The transaction was facilitated by means of a "Asset for Share Agreement" between Numeral Ltd and Numeral SA Holdings (Pty)Ltd.

RELATED PARTIES
Related parties include persons or entities that control, jointly control or significantly influence the Group, key management personnel, close members of their families and entities controlled or significantly influenced by those parties. Related-party transactions and balances are disclosed in accordance with IAS 24, including the nature of the relationship, the amount of transactions, outstanding balances, commitments and key management personnel compensation.

There were no transactions with related parties during the year under review.

SUBSEQUENT EVENTS
There were no material subsequent events impacting on the financial position of the Group. However, subsequent to the year end, the SEM, on which Numeral holds its primary listing, has granted approval for the change in classification of the Company's listing to the "Investments" category under the Global Business regime, as set out in Chapter 16 of the SEM Listing Requirements, with effect from 25 May 2026.

In addition, as announced on 9 July 2026, the Board has decided to exit its investments in Longevity and Isopharm due to the inability to secure timely operational and financial information from the founder for purposes of consolidation. The Board has thus determined that it does not have control as envisaged in IFRS 10, nor significant influence in terms of IAS 28, and has accounted for the two companies as investments in its results for the year ended 28 February 2026. Management decided to enter into a settlement agreement with the founder subsequent to year end to recover its investments as opposed to forcing operational control on the founder and potentially destroying the underlying businesses.

GOING CONCERN
The Group continues to generate profits and is generating positive cash flows. The group retains the ongoing support of key shareholders. Accordingly, the results are prepared on the basis of a going concern.

DIVIDENDS
No dividends were authorised or paid during the period under review.

DIRECTORS
Mr Glenn Henning was appointed to the Board as a Non-Executive Director with effect from 13 March 2025 and resigned from the Board on 16 July 2025. Mr Jacobus Botma was been appointed to the Board of Numeral as an Executive Director with effect from 29 September 2025. Mr Kevin Evans was appointed as an independent non-executive director with effect from 1 July 2026.

There were no other changes to the Board of Directors during the year under review.

PROSPECTS
The Group's principal operating focus remains biotechnology, health and pharmaceuticals.

Recently the Company applied for an expanded business licence in order for the group to diversify into other industries, such as financial services, fintech, asset backed funding and debt-related opportunities where such opportunities are consistent with shareholder interests and subject to all required regulatory, listing and shareholder approvals. The licence was approved as announced on SEM and SENS subsequent to the year end.

Numeral is dedicated to regrowing its healthcare and biotech business as well as embracing technological and commercial opportunities in the vertical. It will also seek to diversify the Group through strategic acquisitions and pursuing new distribution channels through innovative platforms and strategic partnerships.

At the stage when a strategic acquisition is undertaken, in meeting the requirements, the Company will issue a listing circular, incorporating revised listing particulars, in accordance with the SEM Listings Rules and the JSE Listings Requirements. The information regarding the prospects of the Company included in this paragraph, including any forward-looking information, was not audited or reviewed by the Company's auditors.

ANNUAL MEETING

The Annual Meeting for the year ended 28 February 2025 was held on Thursday, 14 August 2025.

AVAILABLE INFORMATION

Copies of the audited Annual Financial Statements for the year ended 28 February 2026 and the statement of direct and indirect interests of each officer of the Company pursuant to Rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007, are available free of charge, upon request at the registered office of the Company at Unit 13 Socota Phoenicia, Sayed Hossen Road, Phoenix, Mauritius.

STATEMENT OF FINANCIAL POSITION

The Company has reported as a group for the first time, with comparative information related to the Company only.

USD	Audited Group 28 Feb-26	Restated Company 28 Feb-25
ASSETS		
Non – Current Assets		
Deferred tax	823 944	883 458
Loan receivables	539 336	680 722
Goodwill	503 388	430 765
Property, Plant and Equipment	1 344 458	1 041 290
Right of use asset	46 542	23 168
Investments	329 136	-
Investment in equity instruments	72 234	-
	3 659 038	**3 059 403**
Current Assets		
Inventory	92 802	55 777
Loan receivables	879	524 345
Trade and other receivables	1 464 166	908 365
Cash and Cash Equivalents	266 576	199 778
	1 824 423	1 688 266
TOTAL ASSETS	**5 483 461**	**4 747 669**
EQUITY AND LIABILITIES		
Equity		
Issued capital	7 926 898	7 926 898
Share premium	20 533 459	20 533 459
Accumulated Loss	(27 736 434)	(27 811 663)
Non-controlling interest	(543 857)	(411 911)
Foreign currency translation reserve	21 919	(1 275)
Total Equity	201 985	235 507
LIABILITIES		
Non-current liabilities		
Deferred income	337 464	225 625
Borrowings	4 131 924	3 672 823
	4 469 388	3 898 448
Current Liabilities		
Trade and other payables	662 768	554 769
Deferred income	34 949	19 908
Lease liabilities	22 785	31 507
Borrowings		
Income tax liabilities	91 586	7 530
	812 088	613 715
Total liabilities	5 281 476	4 512 163
TOTAL EQUITY AND LIABILITIES	**5 483 461**	**4 747 669**

STATEMENT OF COMPREHENSIVE INCOME

USD	Audited Group 12 months ended 28 Feb-26	Restated Company 12 months ended 28 Feb-25
Revenue	2 199 918	974 816
Cost of sales	(475 727)	(198 995)
Gross profit	**1 724 191**	**775 821**
Administrative expenses	(38 067)	(27 046)
Other expenses	(973 258)	(407 021)
Finance costs	(667 437)	(289 112)
Foreign exchange (loss)/gain	(575)	10 029
Other income	17 430	43 541
Finance income	117 999	53 958
Share of profit of associates and joint ventures	-	-
Profit before taxation	**180 283**	**160 170**
Taxation	(169 813)	10 351
Profit for the year	**10 470**	**170 521**
Other comprehensive income	(43 992)	-
Total comprehensive income for the period	**(33 522)**	**170 521**
Net profit attributed to:		
Owners of the parent	79 939	151 993
Non-controlling interests	(69 469)	18 528
Earnings per share based on weighted average shares	**0.0643**	**0.122**

STATEMENT OF CHANGES IN EQUITY

The statement of changes in equity for the group is presented for the below:

Figures in US Dollars	Share capital	Share premium	Accumulated loss	FCTR	Attributed to equity holders of Group	Non-controlling interest	Total equity
Balance at 01 March 2025	**7 926 898**	**20 533 459**	**(27 811 664)**	**(1 275)**	**647 418**	**(411 911)**	**235 507**
Changes in NCI (1% decrease to 49%)	-	-	(4 709)	(3 900)	(8 609)	8 609	-
Profit for the year	-	-	79 939	-	79 939	(69 469)	10 470
FX on non-controlling interest	-	-	-	-	-	(71 086)	(71 086)
Foreign currency translation reserve movement	-	-	-	27 094	27 094	-	27 094
Balance at 28 February 2026	**7 926 898**	**20 533 459**	**(27 736 434)**	**21 919**	**745 842**	**(543 857)**	**201 985**

STATEMENT OF CASH FLOWS

USD	Audited Group 12 months ended 28 Feb-26	Restated Company 12 months ended 28 Feb-25
Cash flows generated from/(used in) operating activities		
Profit for the year	10 470	170 521
Interest expense	667 437	289 112
Interest income	(117 999)	(53 958)
Adjustment for:		
Depreciation for property, plant and equipment	123 238	58 441
Depreciation ROU leased asset	42 386	7 939
Net decrease in deferred tax asset	59 515	(18 012)
Bad debt provision reversal	(17 430)	-
Foreign exchange differences	575	(10 029)
Cash flows before working capital adjustments	**768 192**	**444 014**
Inventory	(37 025)	(27 219)
Other receivables	(556 013)	(110 930)
Other payables	192 054	(325 922)
Deferred income movement	126 881	(251 018)
Cash flows after working capital adjustments	**494 088**	**(271 075)**
Interest received	117 999	33 479
Interest paid	(490 659)	(204 911)
Net cash flows from/(used in) operating activities	**121 428**	**(442 507)**
Proceeds from / repayments of loans	1 128 050	-
Repayments of financial liabilities	(1 661 772)	(181 165)
Repayments on lease liability	(52 068)	(27 905)
Proceeds from issue of shares	-	-
Proceeds from borrowings	1 261 695	845 755
Net cash flows from financing activities	**675 905**	**636 685**
Acquisition of subsidiary	-	50 808
Acquisition of equity investment	(72 234)	-
Investment in fund	(329 136)	-
Amounts advanced to biotech companies	(110 793)	(39 022)
PPE capex	**(239 556)**	**(6 490)**
Net cash flows used in investing activities	**(751 720)**	**5 296**
Net cash flow for period	**45 613**	**199 474**
Effect of exchange rate changes	21 185	-
Cash and cash equivalents at beginning of year	199 778	303
Cash and cash equivalents at end of year	**266 576**	**199 778**

SEGMENTAL ANALYSIS
The segmental analysis is set out below:

Accounting policy and basis of segment reporting
The Group determines and presents operating segments based on the information that is internally provided to the Board of Directors and executive management, being the Group's chief operating decision maker for purposes of IFRS 8 Operating Segments.

An operating segment is a component of the Group that engages in business activities from which it may earn revenue and incur expenses, whose operating results are reviewed regularly by the chief operating decision maker to make decisions about resources to be allocated to the segment and to assess its performance, and for which discrete financial information is available.

Segment performance is measured based on segment revenue, operating profit or loss, total assets and total liabilities, as reviewed by the Board and executive management. Inter-segment transactions, where applicable, are concluded on terms consistent with those available to third parties. Segment results are reconciled to the consolidated financial statements after eliminating intra-group balances and transactions.

Reportable segments

Reportable segment	Description
Biotechnology and healthcare services	Comprises the Group's interest in Cryo-Save South Africa (Pty) Ltd, Cryo-Save Namibia (Pty) Ltd and Celerevive (Pty) Ltd and includes stem-cell related services, harvesting and storage revenue, and related healthcare and biotechnology activities.
Financial services, investment activities and asset management	Comprises the Group's financial services platform, including Numeral Financial Services (Pty) Ltd, Numeral SA Holdings (Pty) Ltd, Numeral Treasury Solutions (Pty) Ltd, Qantara Private Capital (Pty) Ltd investment-related activities and strategic financial services initiatives including asset management.
Holdings - Corporate and group services	Comprises the listed holding company, group administration, governance, treasury, corporate costs, listing-related costs, investment holding activities and group-level financing arrangements.

The Group operates principally in Mauritius and South Africa. The biotechnology and healthcare services segment is currently principally exposed to South African operations. The holdings - corporate and group services segment is managed from Mauritius and South Africa, having regard to the Group's listing, investment holding and governance structure.

Segment revenue and results

Group 2026	Biotechnology USD	Financial Services USD	Holdings USD	Eliminations USD	Consolidated Total USD
External Revenue	1 772 314	427 604	112 100	(112 100)	2 199 918
Inter -segment revenue	-	-	-	-	-
Total Segment revenue	**1 772 314**	**427 604**	**112 100**	**(112 100)**	**2 199 918**
Cost of sales/direct costs	(475 726)	-	-	-	(475 726)
Gross profit	**1 296 588**	**427 604**	**112 100**	**(112 100)**	**1 724 192**
Other income including ECL recovery	-	17 430	-	-	17 430
Operating expenses	(866 870)	(153 657)	(99 513)	112 100	(1 007 940)
ECL/impairment charges	(3 385)	-	-	-	(3 385)
Operating profit / (loss) before finance costs	**426 333**	**291 377**	**12 587**	**-**	**730 297**
Finance income	117 995	4	-	-	117 999
Finance costs	(567 143)	(100 294)	-	-	(667 437)
Foreign exchange gains / (loss)	(504)	-	(71)	-	(575)
Profit/(loss) before taxation	**(23 319)**	**191 087**		**-**	**180 283**
Taxation	(118 454)	(49 482)	(1 877)	-	(169 813)
Profit / (loss) for the year	**(141 773)**	**141 605**	**10 638**	**-**	**10 470**

Group 2025	Biotechnology USD	Financial Services USD	Holdings USD	Eliminations USD	Consolidated Total USD
External Revenue	689 871	119 180	207 765	(42 000)	974 816
Inter -segment revenue	-	-	-	-	-
Total Segment revenue	**689 871**	**119 180**	**207 765**	**(42 000)**	**974 816**
Cost of sales/ direct costs	(198 995)	-	-	-	(198 995)
Gross profit	**490 876**	**119 180**	**207 765**	**(42 000)**	**775 821**
Other income	-	43 541	-	-	43 541
Operating expenses	(341 919)	(47 607)	(66 982)	42 000	(414 507)
ECL / impairment charges	(2 897)	(16 663)	-	-	(19 560)
Operating profit / (loss) before finance costs	**146 060**	**98 451**	**140 783**	**-**	**385 295**
Finance income	53 151	807	-	-	53 958
Finance costs	(212 263)	(76 849)	-	-	(289 112)
Foreign exchange gains / (loss)	11 042	(579)	(434)	-	10 029
Profit/(loss) before taxation	**(2 010)**	**21 831**	**140 349**	**-**	**160 170**
Taxation	39 065	(7 662)	(21 052)	-	10 351
Profit / (loss) for the year	**37 055**	**14 169**	**119 297**	**-**	**170 521**

Segment assets and liabilities

Group 2026	Biotechnology USD	Financial Services USD	Holdings USD	Eliminations USD	Consolidated Total USD
Non-current assets					
Deferred tax	196 483	6 726	620 735	-	**823 944**
Goodwill	503 007	381	-	-	**503 388**
Investment in subsidiaries / group companies	-	401 370	11	(11)	**401 370**
Loans receivable	539 336	-	173 546	(173 546)	**539 336**
Property plant and equipment	1 106 943	237 515	-	-	**1 344 458**
Right of Use of leased asset	46 542	-	-	-	**46 542**
Current assets (Cash Inventory Trade receivables)	1 605 438	127 774	91 211	-	**1 824 423**
Total segment assets	**3 997 749**	**773 766**	**885 503**	**(173 557)**	**5 483 461**
Non-current liabilities	3 911 369	531 846	219 418	(193 245)	**4 469 388**
Current liabilities	702 779	69 859	39 449	-	**812 087**
Total segment liabilities	**4 614 148**	**601 705**	**258 867**	**(193 245)**	**5 281 475**
Net segment assets/(liabilities)	**(616 399)**	**172 061**	**626 636**	**(19 688)**	**201 986**

Group 2025	Biotechnology USD	Financial Services USD	Holdings USD	Eliminations USD	Consolidated Total USD
Non-current assets					
Deferred tax	260 846	-	622 612	-	**883 458**
Goodwill	430 439	326	-	-	**430 765**
Investment in subsidiaries / group companies	-	-	56	(56)	**-**
Loans receivable	680 722	-	-	-	**680 722**
Property plant and equipment	1 041 290	-	-	-	**1 041 290**
Right of Use of leased asset	23 168	-	-	-	**23 168**
Current assets (Cash Inventory Trade receivables)	1 010 944	563 578	155 745	(42 000)	**1 688 267**
Total segment assets	**3 447 409**	**563 904**	**778 413**	**(42 056)**	**4 747 669**
Non-current liabilities	3 258 889	541 825	139 063	(41 329)	**3 898 448**
Current liabilities	582 831	7 530	23 353	-	**613 715**
Total segment liabilities	**3 841 720**	**549 355**	**162 416**	**(41 329)**	**4 512 163**
Net segment assets / (liabilities)	**(394 311)**	**14 549**	**615 997**	**(727)**	**235 506**

Revenue by product and service line

Product / service line	Group 2026 USD	Group 2025 USD	Company 2026 USD	Company 2025 USD
Corporate and other revenue	260 873	196 350	112 100	207 765
Stem-cell harvesting and related services recognised at a point in time	880 803	199 725	-	-
Stem-cell storage and related services recognised over time	641 730	459 560	-	-
Financial services and investment-related revenue	416 512	119 181	-	-
Total Revenue	**2 199 918**	**974 816**	**112 100**	**207 765**

Revenue by geographical area

Geographical area	Group 2026 USD	Group 2025 USD	Company 2026 USD	Company 2025 USD
Mauritius	-	165 765	112 100	207 765
Namibia	6 521	3 917	-	-
South Africa	2 193 397	805 134	-	-
Total Revenue	**2 199 918**	**974 816**	**112 100**	**207 765**

Events after the reporting period
Events after the reporting period are assessed up to the date on which the financial statements are authorised for issue. Adjusting events are recognised in the financial statements. Non-adjusting events are disclosed when material to users' understanding of the financial statements.

All operations are currently being conducted in South Africa.

RECONCILIATION OF BASIC EARNINGS TO HEADLINE EARNINGS

USD	Audited 12 months 28-Feb-26	Restated 12 months 29-Feb-25
Basic earnings	**333 397**	**151 993**
Adjustments:	-	--
Headline earnings	**333 397**	**151 993**
Weighted average number of shares *	124 250 000	124 250 000
Basic and diluted earnings per share (USD cents) *	0.0643	0.122
Headline earnings per share (USD cents) *	0.0643	0.122

* The company completed a 10-1 share consolidation during the year under review. The weighted average number of shares has been recognised at the current issued share capital which therefore has increased the Basic and diluted earnings and Headline earnings per share tenfold, in order to show comparable information.

The summarised financial results presented herein have been extracted from the audited annual financial statements of the Group, but are not themselves audited. The directors of the Company take full responsibility for the preparation of this report and confirm that the financial information has been correctly extracted from the underlying audited annual financial statements.

The annual financial statements were audited by the Group's independent external auditors, Barnes Associates, who expressed a qualified opinion thereon. The auditor's report does not include reference to any material uncertainty relating to going concern, nor does it contain an emphasis of matter paragraph, a reportable irregularity as defined in the Auditing Profession Act, or a material inconsistency in respect of other information included in a document containing the annual financial statements.

A copy of the auditor's report, together with the annual financial statements, is available for inspection and may be obtained on request from the registered office of the issuer.

This communiqué is issued pursuant to SEM Listing Rules 11.3, 12.14 and 12.20 and section 88 of the Securities Act of Mauritius 2005 as well as the JSE Listings Requirements. The Board accepts full responsibility for the accuracy of the information contained in these Financial Statements. The Directors are not aware of any matters or circumstances arising subsequent to the period ended 28 February 2026 that require any additional disclosures or adjustments to the Financial Statements. Numeral has its primary listing on the SEM and a secondary listing on the Alternative Exchange of the JSE.

For and on behalf of the board
Mauritius
15 July 2026

Executive Directors: Dave van Niekerk Neville Graham Jacobus Botma	**Non-Executive Directors:** Mohamed Yusuf Sooklall Dr Aansa Devi Bedacee Kevin Evans
JSE Sponsor: AcaciaCap Advisors Proprietary Limited	**Management Company and Company Secretary:** LTS Management Services Limited