Ziweto Holdings Limited
(Incorporated in the Republic of Mauritius)
(Company registration number: C210284)
SEM code: ZWTO.N0000
ISIN: MU0779N00002
c/o Rogers Capital Corporate Services Limited,
Rogers Capital House,
5, President John Kennedy Street, Port Louis, Mauritius
("**Ziweto Holdings**" or "**the Company**")

ABRIDGED UNAUDITED INTERIM FINANCIAL STATEMENT FOR THE QUARTER ENDED 30 JUNE 2026

DIRECTORS COMMENTARY AND COMPANY OVERVIEW

The Board of Directors of Ziweto Holdings (the "**Board**") is pleased to present the performance of Ziweto Holdings for the quarter ended 30 June 2026.

Ziweto Holdings is the holding company of Ziweto Enterprises Limited, a Malawian business operating in the livestock sector offering animal health, nutrition, and breeding solutions to livestock farmers in Malawi. Its network includes 27 Agrovet shops strategically located across Malawi, providing farmers with vital access to animal health products and services. The Company also manages a feed processing facility in Lilongwe and a poultry hatchery aimed at improving productivity and lowering costs for farmers.

The Company's total comprehensive income for the quarter ended 30 June 2026 is USD 216,044 (quarter ended 31 March 2026: USD 1,179,198).

Financial Highlights:

- **Statement of Profit or Loss and Other Comprehensive Income:** The Company is currently reporting a profit of **USD 216,044.**

- **Statement of Financial Position**: As at 30 June 2026, the total non-current assets increased from USD 9,140,972 as at 31 March 2026 to **USD 9,394,190** as at 30 June 2026. The increase reflects a higher fair value assessment, supported by 2 signed lease agreements for the agrovet shops and supporting evidence was provided with respect to the readiness of the hatchery.

Market Position:

Ziweto Enterprises Limited maintains a strong market presence in Malawi's livestock sector, focusing on sustainable agriculture and food security. Its integrated approach combines retail distribution, technical training, and credit facilities to support smallholder farmers. With plans to expand to 30 Agrovet shops and scale poultry and feed production, Ziweto is well-positioned to drive agricultural transformation in Malawi and beyond.

Company Updates:

During the quarter under review, the Company entered into a Convertible Security Agreement dated 14 April 2026 with Africo Management Limited ("Africo"). Under the terms of the agreement, Africo has agreed to subscribe for convertible securities issued by the Company for an aggregate consideration of USD 39,461. These securities are convertible into ordinary shares of the Company upon maturity or election, subject to the terms and conditions outlined in the agreement. The final conversion value will comprise the principal investment amount, applicable administrative fees, and accrued monthly fees up to the conversion date. The proceeds from this funding arrangement are being channelled primarily toward settling regional operational obligations, including Mauritian service provider costs and addressing corporate US Dollar liquidity requirements within the Group's Malawian operations.

OTHER NOTES

These abridged unaudited interim financial statements for the quarter ended 30 June 2026 (“**abridged unaudited results**”) have been prepared in accordance with the measurement and recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standards Board, and the SEM Listing Rules, using the same accounting policies as those of the audited financial statements for the year ended 31 December 2025. The abridged unaudited results have not been reviewed or reported by the Company’s external auditors.

The directors of the Company take full responsibility for the preparation of the present report and for ensuring that the financial information has been correctly extracted from the underlying unaudited interim financial statements for the quarter ended 30 June 2026.

These abridged unaudited results have been approved by the Board on 12 August 2026.

This communiqué has been issued pursuant to SEM Listing Rules 11.3 and 12.20. The Board accepts full responsibility for the accuracy of the information contained in this communiqué.

By Order of the Board

12 August 2026

For further information please contact:

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Company Secretary

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ZIWETO HOLDINGS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Unaudited Quarter ended 30 June 2026	Audited 31 December 2025
	USD	USD
ASSETS		
Non-Current Asset		
Financial assets at fair value through profit or loss	**9,394,190**	7,938,614
Total Non-Current Asset	**9,394,190**	7,938,614
Current Assets		
Prepayments and other receivables	**2,864**	9,260
Cash and cash equivalents	**1,784**	11,029
Total Current Assets	**4,648**	20,289
TOTAL ASSETS	**9,398,838**	7,958,903
EQUITY & LIABILITIES		
Equity		
Stated capital	**5,608,034**	5,608,034
Share application monies	**260,000**	260,000
Retained earnings	**3,466,215**	2,070,973
Total Equity	**9,334,249**	7,939,007
Current Liabilities		
Accruals and other payables	**64,589**	19,896
Total Current Liabilities	**64,589**	19,896
TOTAL EQUITY & LIABILITIES	**9,398,838**	7,958,903

ZIWETO HOLDINGS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
AS AT 30 JUNE 2026

	Unaudited Quarter ended 30 June 2026	Unaudited Quarter ended 30 June 2025	**Unaudited Period from 01 January to 30 June 2026**	Unaudited Period from 01 January to 30 June 2025
	USD	USD	**USD**	USD
Income				
Net unrealised gain on financial assets at fair value through profit or loss	**253,218**	622,477	**1,452,888**	856,685
	253,218	622,477	**1,452,888**	856,685
Expenses				
Professional fees	**19,992**	10,048	**31,097**	16,980
Administration fees	**11,825**	16,465	**18,380**	24,965
Audit fees	**1,150**	762	**2,300**	1,524
Bank charges	**125**	538	**562**	1,097
License fees	**3,475**	563	**4,150**	1,125
Director fees	**550**	550	**1,100**	1,100
	37,117	28,926	**57,589**	46,791
Finance cost				
Interest expense	**57**	-	**57**	-
	37,174	28,926	**57,646**	46,791
Profit before taxation	**216,044**	593,551	**1,395,242**	809,894
Taxation	**-**	-	**-**	-
Profit for the quarter / period	**216,044**	593,551	**1,395,242**	809,894
Other comprehensive income for the quarter / period	**-**	-	**-**	-
Total comprehensive income for the quarter / period	**216,044**	593,551	**1,395,242**	809,894

ZIWETO HOLDINGS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 JUNE 2026

	Share Capital	Share Application Monies	Retained Earnings	Total Equity
	USD	**USD**	**USD**	**USD**
As at 01 January 2025	5,608,034	-	1,554,334	7,162,368
Total comprehensive income for the period	-	-	809,894	809,894
As at 30 June 2025	5,608,034	-	2,364,228	7,972,262
As at 01 January 2026	**5,608,034**	**260,000**	**2,070,973**	**7,939,007**
Total comprehensive income for the period	**-**	**-**	**1,395,242**	**1,395,242**
As at 30 June 2026	**5,608,034**	**260,000**	**3,466,215**	**9,334,249**

ZIWETO HOLDINGS LIMITED

STATEMENT OF CASH FLOWS

FOR THE QUARTER ENDED 30 JUNE 2026

	Unaudited Period from 01 January to 30 June 2026	Unaudited Period from 01 January to 30 June 2025
	USD	USD
Cash flows from operating activities		
Profit before tax	**1,395,242**	809,894
Net unrealised gain on financial assets at fair value through profit or loss	**(1,452,888)**	(856,685)
	(57,646)	(46,791)
<u>Change in Working Capital</u>		
Decrease/ (increase) in prepayments and other receivables	**6,396**	(161,247)
Increase in accruals and other payables	**44,693**	11,198
Net cash used in operating activities	**(6,557)**	(196,840)
Cash flows from investing activities		
Investment in Ziweto Enterprises Limited	**(2,688)**	-
Net cash used in investing activities	**(2,688)**	-
Net movement in cash and cash equivalents	**(9,245)**	(196,840)
Cash and cash equivalents at the start of the period	**11,029**	236,196
Cash and cash equivalents at the end of the period	**1,784**	39,356