



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 "the Group" or "Numeral")

UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 31 AUGUST 2026 ("Q2")

DIRECTORS' COMMENTARY

BACKGROUND

The Company was incorporated on 1 October 2010 as a public company limited by shares under the Mauritian Companies Act and holds a Global Business Licence issued by the Mauritius Financial Services Commission.

Numeral is registered in the Republic of Mauritius and was listed on the Stock Exchange of Mauritius ("SEM") on 7 July 2011. The Company completed a secondary listing on the Alternative Exchange ("AltX") of the Johannesburg Stock Exchange Limited ("the JSE") on 23 November 2016. 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.

RESULTS

The biotechnology segment continued to show strong growth, reflecting an increase in revenue of 25.3% (\$1 040 124 versus \$830 072 in Q2 2025) primarily from Cryo-Save. Cost of sales increased at a slower rate of 19.8%, resulting in an improvement in the gross margin from 71.8% to 73.1%. Operating expenses increased by 11.6% to \$471 816 (Q2 2025: \$422 762), well below the growth in revenue. These improvements led to a large increase in operating profit for the segment of 66.7% (\$284 705 compared to \$170 797 in the prior period).

Finance costs for the period declined by 43.2% to \$125 113 (Q2 2025: \$220 331), and finance income also decreased to \$12 178 (Q2 2025: \$55 378) following the repayment of loans receivable. All of the above resulted in the segment's profit before tax increasing from \$4 840 in Q2 2025 to \$171 763 in Q2 2026. Taxation in Q2 2026 increased substantially to \$86 618 (Q2 2025: \$22 721), with profit after taxation of \$85 145 in Q2 2026 compared to a loss after taxation of \$17 881 in Q2 2025.

The biotechnology segment remains the main segment of the group at present, representing more than 96% of the group revenue in Q2 2026.

The financial services segment remains relatively new and is in an investment phase. Revenue decreased to \$33 068 in Q2 2026 (Q2 2025: \$171 965) as the group deliberately moderated activity within the financial services segment to align local operational structures with expanded regional regulatory frameworks and upcoming licensing milestones, with other income of \$21 198 earned in the period. Operating expenses increased to \$93 304 in Q2 2026 compared to \$38 333 in Q2 2025. The segment's investment in property, plant and equipment of \$825 870 was largely funded through borrowings, which increased finance costs to \$48 391 (Q2 2025: \$37 185). As a result, the segment reflected a loss after taxation of \$77 550 for the period under review, compared to a profit after taxation of \$61 415 in Q2 2025. There is a focus on growing this segment, which incurs operating expenses before revenue is realised.

At group level, revenue increased by 7.1% to \$1 073 192 (Q2 2025: \$1 002 037) and profit before tax increased by 52.7% to \$137 160 (Q2 2025: \$89 845), supported by a 32.6% reduction in finance costs. The higher taxation

charge of \$85 708 (Q2 2025: \$36 561) resulted in group profit after taxation of \$51 452, broadly in line with the prior period (\$53 284).

Earnings per share decreased to 0.0078 US cents (Q2 2025: 0.0499 US cents). Although group profit after taxation was broadly unchanged, profit attributable to owners of the parent decreased to \$9,731 (Q2 2025: \$62,046). This decrease was primarily driven by higher profit allocated to non-controlling interests (\$41,721 in Q2 2026) due to the improved profitability of the 49% minority-owned biotechnology subsidiary, combined with the group absorbing 100% of the financial services loss. Taxation also increased as a result of Cryo-Save's improving profitability, following the regulations on profits exceeding R1 million in South Africa. Cryo-Save has a large assessed loss, however the 80% rule for assessed losses in South Africa applies. Of the group's taxation charge of \$85 708, \$66 204 relates to a reduction in the deferred tax asset and does not represent a cash outflow.

This tax obligation reflects Cryo-Save's strong business performance and growth in the quarter.

BASIS OF PREPARATION

These results have been prepared in accordance with International Financial Reporting Standards (IFRS), the SEM Listings Rules and the JSE Listings Requirements. The accounting policies adopted in the preparation of these Q2 results are in terms of IFRS and are consistent with those applied in the preparation of the audited financial statements for the year ended 28 February 2026. Shareholders are reminded that the audited results for the year ended 28 February 2025 ("FY2025") were restated and this restatement has an impact on the quarterly results for the quarter ended 31 August 2025, which have been restated in alignment with the restatement of the FY2025 results. An analysis of the restatement in terms of IAS 34 has been included in these results and is reflected below.

The Group's annual financial statements for the year ended 28 February 2025 and its interim financial results for the six months ended 31 August 2025 were selected for review under the JSE's proactive monitoring process. The review identified errors in the recognition, measurement, classification and disclosure of transactions and balances in the previously published financial statements.

The errors were corrected retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*. Accordingly, the comparative information presented for the six months ended and as at 31 August 2025, has been restated as if the errors had not occurred. The principal matters corrected related to:

1. **Consolidation and acquisition accounting** – the acquisition accounting for Cryo-Save South Africa Proprietary Limited and Numeral Financial Services Proprietary Limited, including goodwill, the fair values of identifiable assets and liabilities, and non-controlling interests.
2. **Non-financial assets and leases** – the recognition and measurement of property, plant and equipment, inventory, right-of-use assets and lease liabilities.
3. **Taxation** – the recognition and measurement of deferred tax arising from temporary differences and related acquisition and financing adjustments.
4. **Financial instruments** – the classification and measurement of loan receivables, trade and other receivables, cash and cash equivalents, borrowings, expected credit losses and imputed interest on interest-free or below-market loans.
5. **Income and expense classification** – the classification and presentation of revenue, deferred income, cost of sales, administrative and other expenses, finance income and finance costs.
6. **Foreign currency translation and consequential adjustments** – the recognition and presentation of foreign currency translation differences in other comprehensive income, together with the resulting amendments to the statements of cash flows and changes in equity and to earnings and headline earnings per share.

The detailed nature of the errors, as well as the reasons why the previous accounting treatment did not comply with IFRS Accounting Standards, the affected financial statement line items and the quantitative effect of the corrections were disclosed in the notes to the Group's audited annual financial statements for the year ended 28 February 2026. That detailed disclosure has not been repeated in full in these condensed quarterly financial results.

The comparative amounts included in these quarterly financial results incorporate the applicable retrospective corrections. No additional changes to the prior-period restatements were identified during the current quarter, except for any matter separately disclosed in these quarterly financial results.

The table below summarises the restated comparative amounts presented in these quarterly results:

Comparative line item USD	Previously reported unaudited 31 August 2025	Restated unaudited 31 August 2025	Difference
Statement of Financial Position			
Total Assets	3 471 041	5 423 882	(1 952 841)
Total Equity	(1 824 019)	268 506	2 092 525
Total Liabilities	5 295 060	5 155 376	139 684
Statement of profit or loss and other comprehensive income			
Revenue	1 162 731	1 002 037	160 694
Profit/(Loss) for the quarter	185 593	53 284	132 309
Total Comprehensive income	185 593	33 000	152 593
Statement of Cash Flows			
Net cash generated in operations	161 288	338 992	(177 704)
Cash and cash equivalents at the end of the quarter	143 232	190 615	(47 383)
Earnings per Share			
Basic and diluted earnings per share (USD cents)	0.0105	0.0499	(0.0394)

These results have been prepared under the supervision of Mr JD Botma.

ACQUISITIONS AND DISPOSALS

There were no acquisitions or disposals during the reporting period.

As previously announced, 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. Management has entered into a settlement agreement with the founder dated 28 April 2026 to recover its investments as opposed to forcing operational control on the founder and potentially destroying the underlying businesses. The situation remains unchanged and the Company is still engaging on the settlement of the amount due.

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 number of transactions, outstanding balances, commitments and key management personnel compensation.

There were no transactions with related parties for the quarter under review.

SUBSEQUENT EVENTS

There were no material subsequent events impacting on the financial position of the Group.

The Group launched Boost & Recovery, a premium longevity, sports wellness and recovery concept designed to deliver science-backed recovery, performance optimisation and preventative healthcare services. The first flagship facility is currently under development at Kyalami, with completion expected by the end of December 2026.

Additional flagship locations are planned for Sandton City and Camps Bay, forming part of a broader national rollout strategy. Each centre will offer an integrated range of advanced recovery and longevity treatments, including whole-body cryotherapy, hyperbaric oxygen therapy, HOCATT ozone therapy, red light therapy, clinical diagnostics and other evidence-based recovery technologies designed to optimise health, wellness and athletic performance.

GOING CONCERN

The Group continues to generate improving profits and is generating positive operating cash flows before changes in working capital. 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 Kevin Evans was appointed to the Board as an independent non-executive director with effect from 1 July 2026. There were no other changes to the Board.

PROSPECTS

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

The Company has had its expanded business licence approved by SEM, which will allow for the group to diversify into other industries, such as financial services, fintech, asset backed funding and debt-related opportunities. These opportunities will be consistent with shareholder interests and subject to all required regulatory, listing and shareholder approvals.

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 will pursue 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.

QUARTERLY INFORMATION

The Company is required to publish quarterly financial results for the six months ended 31 August 2026 in terms of the Listing Rule 12.19 of the SEM. The abridged unaudited quarterly financial statements ("QFS") have been prepared in accordance with the measurement and recognition requirements of International Financial Reporting Standards ("IFRS") and the SEM Listing Rules and the JSE Listings Requirements.

STATEMENT OF FINANCIAL POSITION – UNAUDITED QUARTERLY INFORMATION

USD	Unaudited August 2026	Unaudited May 2026	Audited Feb 2026	Unaudited Restated August 2025
ASSETS				
Non-current Assets	3 892 936	3 442 721	3 659 038	3 361 391
Deferred tax asset	757 740	773 288	823 944	879 691
Loan receivables	36 784	3 828	539 336	855 599
Goodwill	497 514	494 031	503 388	453 983
Property, Plant and Equipment	2 155 310	1 722 473	1 344 458	1 046 779
Right of use asset	29 699	44 237	46 542	62 961
Investments	344 498	333 974	329 136	-
Investment in equity instruments	71 391	70 890	72 234	62 378
Current Assets	2 089 447	1 705 266	1 824 423	2 062 491
Inventory	142 335	159 302	92 802	61 002
Loan receivables	202 195	130 550	879	559 707
Trade and other receivables	1 588 524	1 209 487	1 464 166	1 251 167
Cash and Cash Equivalents	156 393	205 927	266 576	190 615
TOTAL ASSETS	5 982 383	5 147 987	5 483 461	5 423 882
EQUITY				
Capital and Reserves	253 050	209 591	201 985	268 506
Issued capital	7 926 898	7 926 898	7 926 898	7 926 898
Share premium	20 533 459	20 533 459	20 533 459	20 533 459
Accumulated Loss	(27 725 535)	(27 739 326)	(27 736 434)	(27 758 977)
Non-controlling interest	(499 970)	(527 068)	(543 857)	(434 264)
Foreign currency translation reserve	18 198	15 629	21 919	1 390
LIABILITIES				
Non-Current Liabilities	5 019 791	4 344 756	4 469 388	4 475 929
Deferred income	334 973	335 068	337 464	178 545
Borrowings	4 684 818	4 009 688	4 131 924	4 297 384
Current Liabilities	709 542	593 640	812 088	679 447
Trade and other payables	594 245	483 964	662 768	547 483
Deferred income	48 970	52 192	34 949	43 829
Bank Overdraft	15 314	-	-	-
Lease liabilities	33 040	48 622	22 785	58 670
Income tax liabilities	17 973	8 862	91 586	29 465
TOTAL LIABILITIES	5 729 333	4 938 396	5 281 476	5 155 376
TOTAL EQUITY AND LIABILITIES	5 982 383	5 147 987	5 483 461	5 423 882

STATEMENT OF PROFIT AND OTHER COMPREHENSIVE INCOME – UNAUDITED QUARTERLY INFORMATION

USD	Unaudited 6 months 31 August 2026	Unaudited Restated 6 months 31 August 2025	Unaudited 3 months 31 May 2026	Unaudited Restated 3 months 31 May 2025	Audited 28 February 2026
Revenue	1 073 192	1 002 037	467 417	471 811	2 199 918
Cost of sales	(280 257)	(233 848)	(110 790)	(86 261)	(475 727)
Gross profit	792 935	768 189	356 627	385 549	1 724 191
Administrative expenses	(10 328)	(13 883)	(5 304)	(17 305)	(38 067)
Other expenses	(471 685)	(435 853)	(226 119)	(209 964)	(969 873)
Expected Credit Losses (ECL)	(34 935)	(25 989)	(3 322)	(25 497)	(3 385)
Finance costs	(173 504)	(257 516)	(87 778)	(138 953)	(667 437)
Foreign exchange gain/(loss)	1 178	(869)	843	(683)	(575)
Other income	21 198	388	10 705	104	17 430
Finance income	12 301	55 378	12 064	26 908	117 999
Net Income Before Taxation	137 160	89 845	57 715	20 159	180 283
Taxation	(85 708)	(36 561)	(52 709)	1 492	(169 813)
Net Profit After Taxation	51 452	53 284	5 006	21 651	10 470
Other Comprehensive Income (FCTR movements)	(387)	(20 284)	2 599	(12 282)	(43 992)
Total Comprehensive Income for the Period	51 065	33 000	7 605	9 367	(33 522)
Net profit/(loss) attributed to:	51 452	53 284	5 006	21 651	10 470
Owners of the parent	9 731	62 046	(5 824)	28 607	79 939
Non-controlling interests	41 721	(8 762)	10 831	(6 956)	(69 469)
Total comprehensive income/(loss) attributed to:	51 065	33 000	7 605	9 367	(33,522)
Owners of the parent	7 178	65 387	(9 183)	30 460	107 033
Non-controlling interests	43 887	(32 387)	16 788	(21 093)	(140 555)
Earnings per share based on 124 250 000 weighted average shares	0.0078	0.0499	(0.0047)	0.0230*	0.0643

* The comparative per share information has been adjusted for the consolidation of the Numeral shares on the basis of 1 share for every 10 shares held, which was approved by shareholders during the year ended 28 February 2026.

STATEMENT OF CASH FLOWS – UNAUDITED QUARTERLY INFORMATION

USD	Unaudited 31 August 2026	Unaudited Restated 31 August 2025	Unaudited 31 May 2026	Unaudited Restated 31 May 2025	Audited 28 February 2026
Cash generated from operations					
Profit for the period	51 452	53 284	5 006	21 651	10 471
Interest Expense	173 504	257 516	87 778	138 953	667 437
Interest Income	(12 301)	(55 378)	(12 064)	(26 908)	(117 999)
<i>Adjustment for:</i>					
Depreciation for PPE	66 645	58 471	33 028	28 679	123 238
Depreciation ROU Leased Asset	29 030	20 464	14 408	10 049	42 386
Net Decrease/(Increase) in Deferred Tax Asset	66 204	3 767	50 656	(14 352)	59 515
Bad Debt Provision reversal	-	-	-	-	(17 430)
Adjustments for Foreign Exchange Differences	(1 178)	869	(843)	683	575
Cash Flows from operating activities before Working Capital adjustments	373 356	338 993	177 968	158 755	768 192
<i>Changes in working capital</i>					
Inventory	(49 533)	(5 225)	(66 500)	(852)	(37 025)
Other receivables	(126 459)	(342 945)	254 788	(87 555)	(556 013)
Other payables	(142 135)	14 648	(261 528)	(46 655)	192 054
Net Increase /(Decrease) in Deferred Income	11 530	(23 158)	14 846	(68 002)	126 881
Cash Flows from/(used in) operating activities after working capital adjustments	66 759	(17 687)	119 575	(44 309)	494 088
Interest Received	12 301	25 836	12 064	26 908	117 999
Interest paid	(118 524)	(178 487)	(77 367)	(103 519)	(490 659)
Cash Flows from Operating Activities	(39 464)	(170 338)	54 271	(120 920)	121 428
Cash flows from financing activities	1 287 541	404 089	445 706	250,666	675 905
Repayments of loans receivable	785 877	156 621	535 508	93,380	1 128 050
Repayments of financial liabilities	(1 696 034)	(256 872)	(1 181 347)	(126,612)	(1 661 772)
Repayments on Lease Liability	(30 678)	(47 498)	(14 737)	(46,124)	(52 068)
Proceeds from borrowings	2 228 376	551 838	1 106 281	330 022	1 261 695
Cash flows (used in) investing activities	(1 369 964)	(238 233)	(556 577)	(139 377)	(751 720)
Net cash outflow from acquisition of equity Investment	-	(62 378)	-	(62 378)	(72 234)
Net cash outflow from Investment in Fund	-	-	-	-	(329 136)
Net cash outflow from short-term financing	(497 749)	(166 586)	(129 779)	(75 518)	(110 793)
Acquisition of property, plant and machinery Capex	(872 215)	(9 269)	(426 798)	(1 481)	(239 556)
Net cash flow for period under review	(121 887)	(4 482)	(56 600)	(9 632)	45 613
Effect of Exchange Rate Changes	(3 610)	(4 681)	(4 050)	(2 648)	21 185
Cash and cash equivalents at the beginning of the year	266 576	199 778	266 576	199 778	199 778
Cash and cash equivalents at the end of the period	141 079	190 615	205 927	187 498	266 576

STATEMENT OF CHANGES IN EQUITY

For the quarter ending 31 August 2025

Restated							
Figures in US Dollars	Share capital	Share premium	Accumulated loss	Foreign Currency Translation Reserve	Attributed to equity holders of Group	Non-controlling interest	Total equity
Balance at 1 March 2025	7 926 898	20 533 459	(27 811 664)	(1 275)	647 419	(411 911)	235 507
Changes in NCI (1% decrease to 49%)	-	-	(9 359)	(676)	(10 035)	10 035	-
FCTR	-	-	-	3 341	3 341	(23 626)	(20 285)
Profit for period to 31 August 2025	-	-	62 046	-	62 046	(8 762)	53 284
Balance at 31 August 2025	7 926 898	20 533 459	(27 758 977)	1 390	702 771	(434 264)	268 506

For the quarter ending 31 August 2026

Figures in US Dollars	Share capital	Share premium	Accumulated loss	Foreign Currency Translation Reserve	Attributed to equity holders of Group	Non-controlling interest	Total equity
Balance at 1 March 2026	7 926 898	20 533 459	(27 736 434)	21 919	745 843	(543 857)	201 985
FX on NCI	-	-	-	-	-	3 334	3 334
FCTR	-	-	1 168	(3 721)	(2 553)	(1 168)	(3 721)
Profit for the period to 31 August 2026	-	-	9 731	-	9 731	41 721	51 452
Balance at 31 August 2026	7 926 898	20 533 459	(27 725 535)	18 198	753 020	(499 970)	253 050

CONDENSED SEGMENTAL INFORMATION

The segmental information for the six months ended 31 August 2026 with comparatives for 31 August 2025 is set out below:

Segment revenue and results

31 August 2026 USD	Biotechnology	Financial Services	Holdings	Eliminations	Total
31 August 2026 (Unaudited)					
Total Segment Revenue	1 040 124	33 068	71 100	(71 100)	1 073 192
- External Revenue	1 040 124	33 068	71 100	(71 100)	1 073 192
- Intersegment	-	-	-	-	-
Cost of Sales / Direct Costs	(280 257)	-	-	-	(280 257)
Gross profit	759 867	33 068	71 100	(71 100)	792 935
Other Income	-	21 198	-	-	21 198
Operating Expenses	(440 227)	(93 304)	(19 566)	71 085	(513 601)
ECL / Impairment Charges	(34 935)	-	-	-	(3 346)
Operating Profit / (loss) before finance costs	284 705	(39 038)	51 534	(15)	297 186
Finance income	12 178	123	-	-	12 301
Finance costs	(125 113)	(48 391)	-	-	(173 504)
Foreign exchange (loss) / gains	(7)	1 106	64	15	1 178
Profit / (Loss) before tax	171 763	(86 200)	51 598	-	137 160
Taxation	(86 618)	8 650	(7 740)	-	(85 708)
Net profit for the period	85 145	(77 550)	43 858	-	51 452

Revenue by region

Mauritius	-	-	71 100	(71 100)	-
South Africa	1 040 124	33 068	-	-	1 073 192
Total	1 040 124	33 068	71 100	(71 100)	1 073 192

31 August 2025 Restated USD	Biotechnology	Financial Services	Holdings	Eliminations	Total
31 August 2025 (Unaudited)					
Total Segment Revenue	830 072	171 965	41 000	(41 000)	1 002 037
- External Revenue	830 072	171 965	41 000	(41 000)	1 002 037
- Intersegment	-	-	-	-	-
Cost of Sales / Direct Costs	(233 848)	-	-	-	(233 848)
Gross profit	596 224	171 965	41 000	(41 000)	768 189
Other Income	388	-	-	-	388
Operating Expenses	(422 762)	(38 333)	(29 622)	40 980	(449 737)
ECL / Impairment Charges	(3 053)	(22 936)	-	-	(25 989)
Operating Profit / (loss) before finance costs	170 797	110 696	11 378	(20)	292 851
Finance income	55 378	-	-	-	55 378
Finance costs	(220 331)	(37 185)	-	-	(257 516)
Foreign exchange gains / (loss)	(1 004)	20	115	-	(869)
Profit / (Loss) before tax	4 840	73 531	11 493	(20)	89 844
Taxation	(22 721)	(12 116)	(1 724)	-	(36 561)
Net profit for the period	(17 881)	61 415	9 769	(20)	53 283

Revenue by region

Mauritius	-	-	41 000	(41 000)	-
South Africa	830 072	171 965	-	-	1 002 037
Total	830 072	171 965	41 000	(41 000)	1 002 037

Segment Assets and Liabilities

31 August 2026 USD	Biotechnology	Financial Services	Holdings	Eliminations	Total
Non-current assets					
Deferred tax	123 549	23 092	611 098	-	757 740
Goodwill	497 137	377	-	-	497 514
Investment in subsidiaries / group companies, funds	-	416 021	11	(143)	415 889
Loans receivable	3 855	22 945	219 409	(209 425)	36 784
Property plant & equipment	1 329 440	825 870	-	-	2 155 310
Right of Use of leased asset	29 699	-	-	-	29 699
Current assets (Cash, Inventory, Trade receivables)	1 696 975	355 272	37 200	-	2 089 447
Total segment assets	3 680 655	1 643 577	867 718	(209 568)	5 982 383
Non-current liabilities	3 676 746	1 374 210	196 281	(227 447)	5 019 791
Current liabilities	526 009	180 693	2 840	-	709 542
Total segment liabilities	4 202 755	1 554 903	199 121	(227 447)	5 729 333
Net segment assets/(liabilities)	(522 100)	88 674	668 597	17 879	253 050

31 August 2025 USD	Biotechnology	Financial Services	Holdings	Eliminations	Total
Non-current assets					
Deferred tax	259 928	779	618 984	-	879 691
Goodwill	453 639	344	-	-	453 983
Investment in subsidiaries / group companies, funds	-	-	62 466	(88)	62 378
Loans receivable	810 281	45 318	45 318	(45 318)	855 599
Property plant & equipment	1 046 779	-	-	-	1 046 779
Right of Use of leased asset	62 961	-	-	-	62 961
Current assets (Cash, Inventory, Trade receivables)	1 350 384	613 910	181 196	(83 000)	2 062 490
Total segment assets	3 983 972	660 351	907 964	(128 406)	5 423 882
Non-current liabilities	3 762 747	606 225	235 551	(128 594)	4 475 929
Current liabilities	655 072	21 141	3 234	-	679 447
Total segment liabilities	4 417 819	627 366	238 785	(128 594)	5 155 376
Net segment assets/(liabilities)	(433 847)	32 985	669 179	188	268 506

RECONCILIATION OF BASIC EARNINGS TO HEADLINE EARNINGS

USD	Unaudited 6 months 31 August 2026	Audited 28 Feb 2026	Unaudited Restated 6 months 31 August 2025
Earnings attributable to owners of the parent	9 731	79 939	62 046
Adjustments to headline earnings:	-	-	-
Headline earnings / (loss)	9 731	79 939	62 046
Weighted average number of shares (net of treasury shares)	124 250 000	124 250 000	124 250 000
Basic and diluted earnings per share (USD cents)	0.0078	0.0643	0.0499
Headline earnings per share (USD cents)	0.0078	0.0643	0.0499

AVAILABLE INFORMATION

Copies of the audited Annual Financial Statements for the year ended 28 February 2026 and the abridged unaudited quarterly financial statements for the six months ended 31 August 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 to the at the registered office of the Company at Unit 13 Socota Phoenicia, Sayed Hossen Road, Phoenix Mauritius.

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 abridged results. The Directors are not aware of any matters or circumstances arising subsequent to the period ended 31 August 2026 that require any additional disclosure or adjustment to the Financial Statements.

Numeral has its primary listing on SEM and a secondary listing on the AltX of the JSE.

For and on behalf of the board

Mauritius

9 October 2026

Executive Directors:

Dave van Niekerk
Neville Graham
Jacobus Botma

Non-Executive Directors:

Mohamed Yusuf Sooklall (MSK)
Dr Aansa Devi Bedacee
Kevin Evans

JSE Sponsor:

AcaciaCap Advisors Proprietary Limited

Management Company and Company Secretary:

LTS Management Services Limited
