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 FINANCIAL STATEMENTS
FOR THE THREE MONTHS AND NINE MONTHS ENDED 30 SEPTEMBER 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 three months and nine months ended 30 September 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 29 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 loss for the three months and nine months ended 30 September 2026 is **USD 39,720** (profit - quarter ended 30 June 2026: USD 216,044**).**

Financial Highlights:

- **Statement of Profit or Loss and Other Comprehensive Income:** The Company is currently reporting a loss of **USD 39,720.**

- **Statement of Financial Position**: As at 30 September 2026, the total non-current assets increased from USD 9,394,190 as at 30 June 2026 to **USD 9,396,590**.

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 an Optional Promissory Note Agreement dated 15 September 2026 with Africa Eats Ltd, under which Africa Eats Ltd agreed to provide financing of USD 53,603. The loan bears interest at a rate of 12% per annum on the outstanding principal amount. The proceeds of the financing are to be used solely for the settlement of bona fide fees, expenses and related costs payable to Mauritian service providers. Under the terms of the agreement, the Company may elect to settle the outstanding principal and accrued interest through the issuance of preferred shares of an equivalent value, with the conversion terms to be determined at the time of conversion, rather than through cash repayment. The agreement further provides for late payment penalties on overdue amounts at a rate of 1% per month from the day following the due date, increasing to 2% per month after three months of delay and 3% per month after six months. Such late payment penalties may also be settled through the issuance of common equity, subject to the lender's agreement.

Additional Investment in Ziweto Enterprises Limited:

The Company made an additional investment of USD 2,400 in Ziweto Enterprises Limited during the three months and nine months ended 30 September 2026.

OTHER NOTES

These abridged unaudited financial statements for the three months and nine months ended 30 September 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, the information contained in IAS 34: Interim Financial Reporting and the SEM Listing Rules, using the same accounting policies as those of the unaudited 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 and have been approved by the Board on 06 November 2026.

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 financial statements for the quarter ended 30 September 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

06 November 2026

For further information please contact:

SEM Authorised Representative and Sponsor

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Company Secretary

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

	Unaudited as at 30 September 2026	Audited as at 31 December 2025
	USD	USD
ASSETS		
Non-Current Asset		
Financial assets at fair value through profit or loss	**9,396,590**	7,938,614
Total Non-Current Asset	**9,396,590**	7,938,614
Current Assets		
Prepayments and other receivables	**8,605**	9,260
Cash and cash equivalents	**17,861**	11,029
Total Current Assets	**26,466**	20,289
TOTAL ASSETS	**9,423,056**	7,958,903
EQUITY & LIABILITIES		
Equity		
Stated capital	**5,608,034**	5,608,034
Share application monies	**260,000**	260,000
Retained earnings	**3,426,495**	2,070,973
Total Equity	**9,294,529**	7,939,007
Current Liabilities		
Accruals and other payables	**128,527**	19,896
Total Current Liabilities	**128,527**	19,896
TOTAL EQUITY & LIABILITIES	**9,423,056**	7,958,903

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

	Unaudited 3 months ended 30 Sept 2026	Unaudited 3 months ended 30 Sept 2025	**Unaudited 9 months ended 30 Sept 2026**	Unaudited 9 months ended 30 Sept 2025
	USD	USD	**USD**	USD
Income				
Net unrealised (loss)/gain on financial assets at fair value through profit or loss	**-**	(1,504,285)	**1,452,888**	(647,600)
	-	(1,504,285)	**1,452,888**	(647,600)
Expenses				
Professional fees	**30,626**	20,250	**61,723**	37,230
Administration fees	**7,670**	5,800	**26,050**	30,765
Audit fees	**1,150**	563	**3,450**	2,087
Bank charges	**250**	753	**813**	1,850
License fees	**188**	762	**2,225**	1,877
Director fees	**550**	550	**1,650**	1,650
	40,434	28,678	**95,911**	75,469
Finance cost				
Interest expense	**1,398**	-	**1,455**	-
	41,832	28,678	**97,366**	75,469
(Loss)/ profit before taxation	**(39,720)**	(1,532,963)	**1,355,522**	(723,069)
Taxation	**-**	-	**-**	-
(Loss)/ profit for the quarter / period	**(39,720)**	(1,532,963)	**1,355,522**	(723,069)
Other comprehensive income for the quarter / period	**-**	-	**-**	-
Total comprehensive (loss)/ income for the quarter / period	**(39,720)**	(1,532,963)	**1,355,522**	(723,069)

ZIWETO HOLDINGS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 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
Share application monies	-	260,000		260,000
Total comprehensive loss for the period	-	-	(723,069)	(723,069)
As at 30 September 2025	5,608,034	260,000	831,265	6,699,299
As at 01 January 2026	**5,608,034**	**260,000**	**2,070,973**	**7,939,007**
Total comprehensive income for the period	**-**	**-**	**1,355,522**	**1,355,522**
As at 30 September 2026	**5,608,034**	**260,000**	**3,426,495**	**9,294,529**

ZIWETO HOLDINGS LIMITED
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Unaudited 30 September 2026	Unaudited 30 September 2025
	USD	USD
Cash flows from operating activities		
Profit/ (loss) before tax	**1,355,522**	(723,069)
Net unrealised (gain)/ loss on financial assets at fair value through profit or loss	**(1,452,888)**	647,600
	(97,366)	(75,469)
Change in Working Capital		
Decrease/ (increase) in prepayments and other receivables	**655**	(313,574)
Increase in accruals and other payables	**55,028**	4,704
Net cash generated from/ (used in) operating activities	**41,683**	(384,339)
Cash flows from investing activities		
Investment in Ziweto Enterprises Limited	**(5,088)**	-
Net cash (used in)/ generated from investing activities	**(5,088)**	-
Cash flows from financing activities		
Loan received from Africa Eats Ltd	**53,603**	-
Share application monies	**-**	260,000
Net cash generated from financing activities	**53,603**	260,000
Net movement in cash and cash equivalents	**6,832**	(124,339)
Cash and cash equivalents at the start of the period	**11,029**	236,196
Cash and cash equivalents at the end of the period	**17,861**	111,857