53, Tigne Street, Sliema, SLM 3170
Company registration number: C57419
Telephone number: 2762 0029
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Company Announcement

The following is a company announcement issued by 9H Capital p.l.c. (the Company) pursuant to Rule 4.11.13 of the Prospects Rules.

Approval and Publication of Interim Consolidated Financial Statements

The Company hereby announces that during the meeting of its Board of Directors held on 31st August 2026, the Company's interim consolidated financial statements for the six-month financial period ended 30th June 2026 were approved.

Copies of the aforesaid interim consolidated financial statements are attached to the announcement and are also available for viewing on the following link of the Company's website:
https://www.9hcapital.com/investors/

S. Caruana

Ms Sara Caruana
Company Secretary
31st August 2026

For more information on 9H Capital p.l.c. please visit https://www.9hcapital.com/investors/

9HCapital p.l.c.

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Unaudited Interim Condensed Consolidated Financial Statements

30 June 2026

9HCapital p.l.c.

Contents

Pages

9HCapital p.l.c.

Directors' report

Pursuant to Prospects MTF Rules 4.11.12 for the period 1 January to 30 June 2026

This Half-Yearly Report is being published in terms of the Prospects MTF Rules issued by the Malta Stock Exchange and the Prevention of Financial Markets Abuse Act, 2005. The Half-Yearly Report comprises the condensed interim financial statements for the six months ended 30 June 2026 prepared in accordance with IAS 34, 'Interim Financial Reporting'. These interim financial statements have not been audited by the Group's independent auditor in line with Prospects MTF Rules 4.11.12.

The comparative Statement of Financial Position for 9H Capital PLC (the "Company") and its subsidiaries 9H Digital Ltd., Anchovy Digital Ltd., and MPS Comms Limited (together referred to as the "Group") has been extracted from the audited financial statements for the year ended 31 December 2025.

Principal activity

The principal activity of the Company is to act as a finance and holding company for the Group. Its principal income comprises interest charges and intra-group recharges to its operating subsidiaries, which are designed to recover finance and administrative costs.

The principal activity of the Group is to provide digital services through the integration of creative approaches, cutting-edge technology, and augmented services.

Performance review

The Company

The Company generated a profit before tax of EUR42,083 (2025: EUR15,290).

The Group

The Group's interim condensed consolidated statement of comprehensive income is set out on page 5).

The Group's revenue remained relatively stable at €3.3 million during the first six months of both 2025 and 2026. Profit before tax increased from €211,918 in the first six months of 2025 to €282,404 in the first six months of 2026, primarily driven by an increase in the Group's share of profit from its joint venture.

The Group's strategic focus on service quality, operational efficiency, and successful collaborations with local partners in the Middle East, particularly through its investment in TAYB Creative Digital LLC (TAYB), has supported business growth and contributed positively to overall profitability.

Future developments / outlook

The Group intends to continue scaling its operations throughout 2026, with a particular focus on expanding the 9H network and deepening strategic partnerships, most notably in the Middle East, where the Group's investment in TAYB continues to deliver encouraging results. Saudi Arabia remains a priority growth market, and the Group will concentrate on securing a robust pipeline of recurring work programs, complemented by landmark flagship projects that will further extend the Group's delivery capabilities and broaden its international footprint.

Post balance sheet events

The directors are not aware of any post balance sheet events that occurred after the reporting date.

Directors

The names of the Directors of the Company who held office during the year to date are:

- Mr. Joseph Sultana – Chairman
- Mr. Benjamin Borg
- Mr. Zachary Borg
- Mr. Christopher Mifsud
- Mr. James Abela
- Mr. Matthew Sammut
- Mr. Hilary Galea-Lauri

The Board meets on a regular basis to discuss performance, position and other matters.

Dividends

The Directors do not recommend the payment of an interim dividend.

Approved by the Board of Directors and signed on its behalf by:

Benjamin Borg	James Abela

Date: 31 August 2026

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Directors' statement

We hereby confirm that to the best of our knowledge:

a) The condensed half-yearly report, including the condensed interim financial statements (separate and consolidated) gives a true and fair view of the financial position of the Group and Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with International Financial Reporting Standards as adopted by the EU applicable to interim financial reporting (IAS 34 *Interim Financial Reporting*);

b) The Interim Directors' report includes a fair review of the information required in term of Prospects MTF Rules 4.11.12.

Approved by the Board of Directors and signed on its behalf by:

Benjamin Borg

James Abela

Date: 31 August 2026

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Interim condensed statements of comprehensive income

		The Group		The Company	
	Notes	**From 1 January 2026 to 30 June 2026 (unaudited) EUR**	From 1 January 2025 to 30 June 2025 (unaudited) EUR	**From 1 January 2026 to 30 June 2026 (unaudited) EUR**	From 1 January 2025 to 30 June 2025 (unaudited) EUR
Revenue	3	**3,294,435**	3,332,778	**1,042**	16,845
Direct costs		**(1,193,829)**	(917,875)	**(1,042)**	(16,845)
Gross profit		**2,100,606**	2,414,903	**-**	-
Administrative and other operating expenses	4	**(1,948,274)**	(2,180,490)	**(33,838)**	(60,630)
Operating profit		**152,332**	234,413	**(33,838)**	(60,630)
Other income		**5,033**	4,591	**75,000**	75,000
Gain on lease termination		**24,460**	-	**-**	-
Share of profit on joint venture		**151,509**	16,801	**-**	-
Finance income		**-**	-	**30,000**	30,000
Finance costs		**(50,930)**	(43,887)	**(29,079)**	(29,080)
Profit before tax		**282,404**	211,918	**42,083**	15,290
Income tax expense		**(34,984)**	(88,723)	**(15,402)**	(4,855)
Profit for the period		**247,420**	123,195	**26,681**	10,435
Profit attributable to:					
Equity holders of the company		**248,971**	125,134	**26,681**	10,435
Non-controlling interests		**(1,551)**	(1,939)	**-**	-
		247,420	123,195	**26,681**	10,435
Other comprehensive (loss) / income					
Exchange differences on translation of foreign operations		**(6,302)**	21,050	**-**	-
Total comprehensive income for the period		**241,118**	144,245	**26,681**	10,435
Total comprehensive income for the period attributable to:					
Equity holders of the company		**245,190**	137,764	**26,681**	10,435
Non-controlling interests		**(4,072)**	6,481	**-**	-
		241,118	144,245	**26,681**	10,435

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Interim condensed statements of financial position

	Notes	Group		Company	
		As at 30 June 2026 (unaudited) EUR	As at 31 December 2025 (audited) EUR	**As at 30 June 2026 (unaudited) EUR**	As at 31 December 2025 (audited) EUR
ASSETS					
Non-current assets					
Plant and equipment	5	**43,959**	55,016	**-**	-
Right of use asset	6	**330,159**	837,121	**-**	-
Deferred tax asset		**17,189**	12,952	**9,603**	12,952
Intangible assets	7	**1,044,395**	1,018,992	**-**	-
Goodwill		**50,000**	50,000	**-**	-
Investments in subsidiaries		**-**	-	**12,708**	12,708
Investment in joint venture	8	**181,744**	30,235	**12,207**	12,207
		1,667,446	2,004,316	**34,518**	37,867
Current assets					
Loans to subsidiaries		**-**	-	**214,500**	214,500
Trade and other receivables		**5,268,126**	4,383,461	**1,428,086**	1,730,719
Cash at bank		**157,179**	482,921	**14,986**	34,345
		5,425,305	4,866,382	**1,657,572**	1,979,564
TOTAL ASSETS		**7,092,751**	6,870,698	**1,692,090**	2,017,431

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Interim condensed statements of financial position

	Notes	Group As at 30 June 2026 (unaudited) EUR	Group As at 31 December 2025 (audited) EUR	Company As at 30 June 2026 (unaudited) EUR	Company As at 31 December 2025 (audited) EUR
EQUITY AND LIABILITIES					
Capital and reserves					
Share capital		**394,000**	394,000	**394,000**	394,000
Retained earnings		**339,826**	90,855	**49,969**	23,288
Translation reserve		**3,221**	7,002	**-**	-
Equity attributable to the owners of the parent		**737,047**	491,857	**443,969**	417,288
Non-controlling interests		**(82,536)**	(78,464)	**-**	-
Total equity		**654,511**	413,393	**443,969**	417,288
Non-current liabilities					
Borrowings	9	**-**	995,691	**-**	995,691
Lease liability	6	**335,372**	817,348	**-**	-
Other payables		**100,000**	100,000	**-**	-
		435,372	1,913,039	**-**	995,691
Current liabilities					
Borrowings	9	**1,725,984**	588,694	**1,102,600**	304,306
Trade and other payables		**4,126,055**	3,789,962	**97,943**	267,359
Lease liability	6	**34,116**	73,012	**-**	-
Current tax liability		**116,713**	92,598	**47,578**	32,787
		6,002,868	4,544,266	**1,248,121**	604,452
Total liabilities		**6,438,240**	6,457,305	**1,248,121**	1,600,143
TOTAL EQUITY AND LIABILITIES		**7,092,751**	6,870,698	**1,692,090**	2,017,431

The notes on pages 11 to 15 form part of these financial statements.

These condensed interim financial statements (unaudited) on pages 5 to 15 were approved and authorised for issue by the directors, on 31 August 2026 and signed by:

Benjamin Borg

James Abela

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Interim condensed consolidated statement of changes in equity - Group

	Share Capital EUR	Retained earnings EUR	Translation reverse EUR	Total EUR	Non-controlling interest EUR	Total EUR
Balance as at 1 January 2026	**394,000**	**90,855**	**7,002**	**491,857**	**(78,464)**	**413,393**
Profit/(loss) for the period	**-**	**248,971**	**-**	**248,971**	**(1,551)**	**247,420**
Other comprehensive income	**-**	**-**	**(3,781)**	**(3,781)**	**(2,521)**	**(6,302)**
Balance as at 30 June 2026 (unaudited)	**394,000**	**339,826**	**3,221**	**737,047**	**(82,536)**	**654,511**
Balance as at 1 January 2025	23,968	329,801	(8,005)	345,764	(84,681)	261,083
Profit/(loss) for the period	-	125,134	-	125,134	(1,939)	123,195
Other comprehensive income	-	-	12,630	12,630	8,420	21,050
Balance as at 30 June 2025 (unaudited)	23,968	454,935	4,625	483,528	(78,200)	405,328

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Interim condensed statement of changes in equity - Company

	Share capital EUR	Retained earnings EUR	Total EUR
Balance as at 1 January 2026	**394,000**	**23,288**	**417,288**
Profit for the period	**-**	**26,681**	**26,681**
Balance as at 30 June 2026 (unaudited)	**394,000**	**49,969**	**443,969**
Balance as at 1 January 2025	23,968	382,099	406,067
Profit for the period	-	10,435	10,435
Balance as at 30 June 2025 (unaudited)	23,968	392,534	416,502

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Interim condensed consolidated statements of cash flows

	Group		The Company	
	From 1 January 2026 to 30 June 2026 (unaudited) EUR	From 1 January 2025 to 30 June 2025 (unaudited) EUR	**From 1 January 2026 to 30 June 2026 (unaudited) EUR**	From 1 January 2025 to 30 June 2025 (unaudited) EUR
Net cash flows (used in) / from operating activities	**(36,159)**	36,950	**(110,753)**	27,808
Net cash flows (used in) investing activities	**(154,688)**	(283,902)	**-**	-
Net cash flows (used in) / from financing activities	**(134,895)**	(145,448)	**91,394**	(484,715)
Net movement in cash and cash equivalents	**(325,742)**	(392,400)	**(19,359)**	(456,907)
Cash and cash equivalents at the beginning of the period	**482,921**	626,702	**34,345**	548,089
Cash and cash equivalents at the end of the period	**157,179**	234,302	**14,986**	91,182

1. Company's information and activities

9HCapital p.l.c. is a public limited liability company and is incorporated in Malta.

The principal activity of the Company is to operate as a finance and holding company for the 9H Group.

2.1 Basis of preparation and statement of compliance

The interim condensed separate and consolidated financial statements for the six-month period ended 30 June 2026 have been prepared in accordance with IAS 34 *Interim Financial Reporting* as adopted by the European Union. The comparative amounts reflect the separate and consolidated position of the Company and Group as included in the audited financial statements for the year ended 31 December 2025 and the unaudited results for the period ended 30 June 2025, as applicable.

The interim condensed separate and consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Company's financial statements as at 31 December 2025, which have been prepared in accordance with International Financial Reporting Standards as adopted by the European Union.

2.2 Going concern assumption

The directors have assessed the appropriateness of the going concern basis by reviewing cash forecasts prepared by management. These projections indicate that the Group will have sufficient resources to meet its obligations as they fall due. The shareholders have furthermore confirmed their commitment to support the Group financially or otherwise should this be required.

At the time of approving these interim condensed financial statements, the Directors have determined that there is a reasonable expectation that the Group has adequate resources to continue operating for the foreseeable future and continue to adopt the going concern basis in preparing the financial statements.

2.3. New standards, interpretations and amendments adopted by the Group and Company

Standards, interpretations, and amendments to published standards effective during the reporting period

There are no accounting pronouncements which have become effective from 1 January 2026 that have a significant impact on the interim condensed consolidated financial statements of the Group and the Company.

2.4. Basis of consolidation

Subsidiaries

Subsidiaries are entities controlled by the Group. Control exists when the Group has the power to direct the relevant activities that significantly affect the subsidiary's returns. In assessing control, there should also be exposure, or rights, to variable returns from its involvement with the subsidiary and the ability of the Group to use its powers over the subsidiary to affect the amount of the Group's returns. The financial statements of the subsidiary companies are included in the consolidated financial statements from the date that control commences until the date that control ceases. The accounting policies of the subsidiaries have been amended where necessary to align them with the policies adopted by the Group. Losses applicable to the non-controlling interests in a subsidiary are allocated to the non-controlling interest even if doing so causes the non-controlling interests to have a deficit balance.

Non-controlling interests in the net assets of consolidated subsidiaries are presented separately from the holding company's owners' equity therein. Non-controlling interests in the profit or loss of consolidated subsidiaries are also disclosed separately.

Transactions Eliminated on Consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing these consolidated financial statements.

3. Revenue

	Group		**Company**	
	From 01 January 2026 to 30 June 2026 (unaudited) EUR	From 01 January 2025 to 30 June 2025 (unaudited) EUR	**From 01 January 2026 to 30 June 2026 (unaudited) EUR**	From 01 January 2025 to 30 June 2025 (unaudited) EUR
Commission	**49,456**	21,684	**-**	-
Digital services	**3,244,979**	3,311,094	**1,042**	16,845
	3,294,435	3,332,778	**1,042**	16,845

4. Administrative and other operating expenses

	Group		**Company**	
	From 01 January 2026 to 30 June 2026 (unaudited) EUR	From 01 January 2025 to 30 June 2025 (unaudited) EUR	**From 01 January 2026 to 30 June 2026 (unaudited) EUR**	From 01 January 2025 to 30 June 2025 (unaudited) EUR
Personnel expenses	**1,492,787**	1,674,522	**24,121**	25,500
Depreciation and amortisation	**172,491**	59,568	**-**	-
Other operating expenses	**282,996**	446,400	**9,717**	35,130
	1,948,274	2,180,490	**33,838**	60,630

5. Property, plant and equipment

During the period ended 30 June 2026, the Group acquired property, plant and equipment with a cost of EUR5,328 (2025: EUR28,012).

The Group disposed of an asset having a net book value of EUR870 during the six months ended 30 June 2026. There were no assets disposed of by the Group during the six months ended 30 June 2025.

6. Operating leases

The lease assumed by the Group from MPS Ltd in January 2025 was terminated in February 2026. The termination resulted in the derecognition of the related right-of-use asset and lease liability, giving rise to a gain on lease termination of €24,460 recognised in profit or loss.

7. Intangible assets

During the period ended 30 June 2026, the Group capitalised salaries of individuals relating to product development amounted to EUR145,352 (2025: 255,891). During the same period, expenditure incurred in development of new software and website amounting to EUR4,150 (2025: nil) were capitalised.

8. Investment in joint venture

	Group		Company	
	30 June 2026 (unaudited) EUR	31 December 2025 (audited) EUR	**30 June 2026 (unaudited) EUR**	31 December 2025 (audited) EUR
Opening net book amount	**30,235**	**-**	**12,207**	12,207
Share in profit	**151,509**	**30,235**	-	-
	181,744	**30,235**	**12,207**	12,207

The Company's and Group's share of the results of the joint venture and its share of the assets and liabilities are as follows:

	Assets EUR	Liabilities EUR	Profit EUR
Period ended 30 June 2026			
TAYB Creative Digital LLC	**1,295,667**	**1,067,755**	**151,509**

The joint venture as at 30 June 2026 is shown below:

Name	Registered office	Percentage and class of shares held	Nature of business
TAYB Creative Digital LLC	Central Region, Riyadh City, Kingdom of Saudi Arabia	50% Ordinary Shares	Digital marketing services

9. Borrowings

	Group		Company	
	30 June 2026	31 December 2025	**30 June 2026**	31 December 2025
	(unaudited)	(audited)	**(unaudited)**	(audited)
	EUR	EUR	**EUR**	EUR
Non-current:				
1,000,000 5.5% bonds	**-**	995,691	**-**	995,691
Current:				
1,000,000 5.5% bonds	**997,271**	-	**997,271**	-
Bank overdraft	**511,733**	371,714	**105,329**	304,306
Loans from related parties	**216,980**	216,980	**-**	-
	1,725,984	588,694	**1,102,600**	304,306

10. Related party disclosures

During the course of the period, the Group and the Company entered into transactions with related parties as set out below. Other related parties are entities having the same ultimate parent.

	Group		Company	
	From 01 January 2026 to 30 June 2026	From 01 January 2025 to 30 June 2025	**From 01 January 2026 to 30 June 2026**	From 01 January 2025 to 30 June 2025
	EUR	EUR	**EUR**	EUR
Revenue				
Related party transactions with:				
- Subsidiaries	**-**	359,646	**-**	91,854
- Jointly controlled entity	**231,403**	-	**-**	-
- Other related parties	**991,803**	123,935	**-**	-
	1,223,206	483,581	**-**	91,845

	30 June 2026	31 December 2025	**30 June 2026**	31 December 2025
	EUR	EUR	**EUR**	EUR
Loans/advances to				
Related party balances with:				
- Subsidiaries	**-**	-	**745,783**	1,006,154
- Parent	**11,192**	11,192	**4,518**	4,518
- Jointly controlled entity	**667,206**	516,365	**135,115**	135,115
- Other related parties	**2,418,718**	1,959,022	**-**	-
Loans/advances from				
Related party balances with:				
- Jointly controlled entity	**170,429**	130,426	**-**	-
- Other related parties	**2,124,381**	1,793,430	**-**	-

11. Contingent liabilities

No events occurred since 31 December 2025 that require disclosure of any contingent liabilities as at 30 June 2026.