COMPANY ANNOUNCEMENT

MEDSERVREGIS P.L.C.
(THE **“COMPANY”**)

Half Yearly Report June 2026 and Board Meeting re Interim Dividend

Date of Announcement	27 August 2026
Reference	352/2026
Capital Markets Rule	CMR 5.16

Quote

Half Yearly Report

The Board of Directors has today approved the half yearly report of the Company for the financial period 1 January 2026 to 30 June 2026, a copy of which is attached hereto and is available on the Company’s website: https://medservregis.com/financial-statements.

Revenue for the six-month period amounted to €62,965,332 (2025: €44,726,301), an increase of 41% from the corresponding six month period in 2025. The increase arose in the Integrated Logistics Support Services (ILSS) segment, which generated €47.1 million of revenue against €27.9 million in the corresponding period for 2025, principally from offshore projects in Malta and Libya. Revenue in the Oil Country Tubular Goods (OCTG) segment remained broadly unchanged on a constant currency basis.

Adjusted EBITDA increased by 14% to €12,351,252 (2025: €10,837,890) and the result from operating activities increased by 18% to €7,310,218 (2025: €6,216,178). Operating profit covered net finance costs 3.8 times, against 3.2 times in the corresponding period. Profit for the period amounted to €3,279,508 (2025: €3,408,444), resulting in an increase in earnings per share to €0.0310 (2025: €0.0288).

The Group’s profit mix changed during the period, with a shift in profitability from the OCTG segment to ILSS. The increase in profits before tax arose principally from the Malta operations within the ILSS segment, where profits are subject to the standard 35%

corporate tax rate compared with the lower effective tax rate applicable to the OCTG segment. The tax expense recognised in Malta at the 35% corporate tax rate principally reflects the utilisation of the Company's available tax credits and is therefore largely non-cash in nature.

In the first quarter of 2026, the Company successfully completed its redemption in full of the 5.75% USD unsecured bonds (ISIN: MT0000311242) and 4.5% EURO unsecured bonds (ISIN: MT0000311234) in issue pursuant to the prospectus issued by the Company and dated 21 December 2015. Accordingly, loans and borrowings were reduced by €13.4 million when compared with the position as at 31 December 2025. Equity attributable to the owners of the Company stood at €59.1 million as at 30 June 2026 (31 December 2025: €57.3 million).

Interim Dividend 2026

Having considered the position of the Company as at end June 2026, the Board is scheduled to meet on 29 September 2026 to consider, and if deemed fit, approve the declaration of an interim dividend.

Unquote

By order of the Board.

NJaccarini

Nicola Jaccarini
Company Secretary

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MedservRegis p.l.c.

Interim Report

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS AND DIRECTORS' REPORT (UNAUDITED)

For the Period 1 January 2026 to 30 June 2026

MedservRegis p.l.c.

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Directors' Report pursuant to the Capital Market Rules 5.75.2

For the Period 1 January 2026 to 30 June 2026

This report is published in terms of Chapter 5 of the Capital Market Rules of the Listing Authority, Malta Financial Services Authority and the Prevention of Financial Markets Abuse Act 2005.

The condensed consolidated interim financial statement figures have been extracted from the Group's unaudited accounts for the six months ended 30 June 2026 and for its comparative period in 2025 (unaudited). The comparative consolidated statement of financial position has been extracted from the audited financial statements as at 31 December 2025. These condensed consolidated interim financial statements have been prepared in accordance with accounting standards adopted for use in the EU for interim financial statements (EU adopted IAS 34 - Interim Financial Reporting). These condensed consolidated interim financial statements were approved by the Board of Directors on 27 August 2026. In terms of the Capital Market Rule 5.75.5, the directors state that this half-yearly financial report has not been audited or reviewed by the Group's independent auditors.

Principal activities

The Group's principal activities, through its subsidiaries, consist of providing shore base logistics and engineering services to the offshore oil and gas industry and supply chain management for Oil Country Tubular Goods (OCTG) to support the onshore oil and gas industry. It also provides equipment, procurement, and specialised services to a wide range of customers, including national and international energy companies, drilling and mining companies, as well as product and equipment manufacturers and other heavy industry-related contractors across the globe, reaching the Mediterranean countries, Middle East, South America, South Africa and a number of emerging markets such as Mozambique, Uganda and Angola.

The Group operates under three trading names, namely 'Medserv' in the Mediterranean basin, 'METS' being Middle East Tubular Services in the Middle East region, and 'Regis' in sub-Saharan market.

Board of Directors

Anthony Diacono
Carmelo (a.k.a. Karl) Bartolo
Laragh Cassar
David S. O'Connor
Olivier N. Bernard
Keith N. Grunow
Jean Pierre Lhote
Monica De Oliveira Vilabril

Registered Office

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Directors' Report pursuant to the Capital Market Rules 5.75.2 (continued)

For the Period 1 January 2026 to 30 June 2026

Review of performance

The Group's reported turnover for the six-month period ended 30 June 2026 amounted to €62,965,332 (30 June 2025: €44,726,301), representing an increase of €18,239,031, equivalent to 41% compared to the corresponding period in the previous year. This increase is attributable to the ILSS segment, which generated €47.1 million during the six-month period ended 30 June 2026, compared with €28.0 million during the corresponding period in 2025, representing an increase of 68%. This increase mainly arose from the offshore projects in Malta and Libya, which together generated additional revenue that more than offset the reduction in revenue in Cyprus compared with the corresponding period in 2025, as the Cyprus entity was active in 2025, whereas there were no drilling activities during the six-month period ended 30 June 2026.

The performance of the subsidiaries operating in the Middle East remained strong and broadly in line with the corresponding period in 2025. The reduction in revenue within the OCTG segment compared with the previous year was mainly due to the movement in the average USD exchange rate, from 1.09 during the six-month period ended 30 June 2025 to 1.17 during the current period. On a constant-currency basis, the OCTG segment's revenue remained broadly unchanged. Operations in Sub-Saharan Africa also remained broadly consistent with the corresponding period in 2025.

The Group's reported adjusted earnings before interest, tax, depreciation and amortisation (EBITDA) for the six-month period ended 30 June 2026 amounted to €12,351,252 (30 June 2025: €10,837,890).

After recognising depreciation amounting to €4,373,517 (30 June 2025: €3,847,299), amortisation of intangible assets of €619,207 (30 June 2025: €619,207), and an impairment loss on property, plant and equipment and assets held for sale of €48,310 (30 June 2025: €155,206), the Group reported an operating profit of €7,310,218 (30 June 2025: €6,216,178).

The Group's revenue mix has changed compared with the corresponding period in 2025. During the six-month period ended 30 June 2025, 37% of the Group's revenue was generated by the OCTG segment, which operates mainly in the Middle East, with certain entities benefiting from tax exemptions as a result of their operations being located within Free Zones. During the current period, the contribution from the OCTG segment decreased to 25% of total Group revenue, while the main increase in revenue came from the Malta operations, where profits are subject to the standard 35% corporate tax rate. In light of the investment tax credits previously recognised as part of the deferred tax assets available to the Maltese subsidiary, the tax expense recognised for the period mainly relates to movements in deferred tax.

Profit before Income Tax for the period amounted to €5,400,123 (30 June 2025: €4,259,944), an increase of 27%. Profit for the period, after accounting for taxation, amounted to €3,279,508 (30 June 2025: €3,408,444).

Reported in Other Comprehensive Income are foreign currency translation differences arising from the translation of the financial results of the Company's foreign subsidiaries, whose functional currencies differ from the Euro, into the Group's reporting currency. These differences amounted to a loss of €166,085 (30 June 2025: €3,304,666). In addition, the net loss on the net investment hedge amounted to €99,348 (30 June 2025: net gain of €881,585). The movement is relatively small and primarily reflects the movement in the US Dollar against the Euro, with the USD exchange rate moving from 1.1727 as at 30 June 2025 to 1.14196 as at 30 June 2026 (31 December 2025: 1.1747). Total comprehensive income amounted to €3,014,075 (30 June 2025: €985,363).

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Directors' Report pursuant to the Capital Market Rules 5.75.2 (continued)

For the Period 1 January 2026 to 30 June 2026

Review of performance (continued)

The Group continued to make progress in reducing its gross debt during the period. Loans and borrowings decreased by €13.4 million compared with 31 December 2025 (see Note 13), while total debt, including lease liabilities and bank overdrafts, decreased by €7.6 million. Net debt remained broadly stable at €54.7 million compared with €54.8 million as at 31 December 2025. The Group's ability to service its debt remained strong, with operating profit covering net finance costs approximately 3.8 times during the six-month period ended 30 June 2026 (30 June 2025: 3.2 times).

The Group's consolidated equity attributable to the owners of the Company as at 30 June 2026 stood at €59.1 million (31 December 2025: €57.3 million), representing an increase of approximately €1.7 million, mainly as a result of the positive total comprehensive income generated during the six-month period, net of the final dividend of €1.5 million approved by the shareholders at the Annual General Meeting held on 27 May 2026.

Outlook

The Company enters the second half of 2026 with a strong pipeline of activity across its principal operating regions, supported by a combination of established long-term client relationships, newly secured work and continued business development opportunities.

Malta and Libya

Following a very strong first half, the Malta operation continues to support ongoing offshore activity linked to Libya, while preparing for further drilling and project-related work expected from 2027. The Bahr Essalam drilling programme continues, and further offshore work associated with development projects is expected to be serviced from the Malta base.

The Misurata base in Libya remains operational and continues to provide materials-management and associated support services. Additional drilling material has also been received in Misurata during the second half of the year in preparation for future drilling requirements. Management expects this facility to continue playing an important role in supporting future offshore and onshore activity in Libya.

Cyprus

The outlook for Cyprus has improved materially following confirmation of the upcoming drilling campaign by a key US International Energy Company, with operational services already being progressively activated and drilling expected to continue into 2027.

A further important development has been the Final Investment Decision by Eni and TotalEnergies for the Cronos gas development in Block 6. The development is expected to support increased offshore and logistics activity through 2027 and beyond.

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Outlook (continued)

Egypt

The Egyptian operation is expected to continue providing a stable and profitable contribution to the Company, supported by its established relationships with International Energy Companies (IECs) and the continuation of drilling and project-related activities.

Activity is expected to increase during the second half of the year through additional service requirements associated with the drilling campaign of an IEC.

Iraq

The Company continues to view Iraq as an important long-term market for its Oil Country Tubular Goods (OCTG) segment.

Despite the conflict in the region, the business remains operational, albeit with a reduced activity. The Company has secured additional long-term machine-shop work with the main client in the country. Management also expects future activity associated with the restart of workover programmes and other upstream projects to support demand for the Company's services.

The Company remains well positioned to benefit from the expected increase in activity as regional supply-chain conditions improve.

United Arab Emirates

The UAE business continues to develop positively across its principal operating locations.

At the Sharjah facility, the Company continues to secure machine-shop orders for the second half of the year. The Jebel Ali operation continues to benefit from recurring inspection activity, while the Abu Dhabi operation remains focused on market penetration and strategically positioning the Company within the wider supply chain.

Oman

Oman continues to perform strongly, with good levels of activity across both Duqm and Sohar. The Company continues to strengthen its position as an OCTG logistics and supply-chain service provider and is pursuing several strategic opportunities linked to the development of new logistics infrastructure in Oman.

Kingdom of Saudi Arabia

The Saudi Arabian operation is gaining momentum following the recent award of a Vendor Managed Inventory (VMI) pilot programme. The project represents an important opportunity for the Company to demonstrate its VMI capabilities in the Saudi market and to position itself for wider participation in the Kingdom's OCTG supply chain. During the second half of the year, the Company will continue to invest in developing a stronger in-country management and commercial presence.

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Directors’ Report pursuant to the Capital Market Rules 5.75.2 (continued)

For the Period 1 January 2026 to 30 June 2026

Outlook (continued)

Mozambique

Mozambique remains a valuable growth market for the Company. The award of a new contract by a leading international engineering and drilling contractor, an existing client of the Group to support their offshore drilling activities provides improved visibility over future activity, while equipment utilisation has also strengthened through increased deployment in Cabo Delgado province.

The Company continues to provide services to the graphite mining industry and is seeing growing interest from potential oil and gas customers in utilising its Pemba facilities.

Uganda

The Uganda operation continues to support activity associated with the oil and gas development projects and remains engaged with a number of international contractors operating in-country.

Management continues to seek opportunities to extend existing client relationships, improve utilisation of the Company's equipment and infrastructure, and selectively pursue additional service opportunities.

Namibia

The Company continues to position itself for the next phase of offshore development in Namibia. Management continues to engage with major international operators and service companies active in the country. The expected progression of future offshore developments, particularly those associated with IECs, remains an important medium-term opportunity for the Company.

Guyana

The Guyana operation continues to evolve towards a more service-led business model. Management is leveraging the Company's existing regional presence and resources to broaden its service offering while improving operational efficiency and asset utilisation across the wider Guyana-Suriname market.

Suriname

Suriname continues to develop into a key growth market for the Company.

The Company has commenced marine-agency and logistics activities in support of the GranMorgu development, with the more substantial integrated logistics scope expected to ramp up towards the end of 2026 and into 2027.
In parallel, the Company is actively developing its relationships with IECs and positioning itself for future logistics and shore-base opportunities as additional offshore developments progress.

Successful execution of the GranMorgu-related scope is expected to further strengthen MedservRegis's position in Suriname and provide a strong platform for additional opportunities across the region.

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Directors’ Report pursuant to the Capital Market Rules 5.75.2 (continued)

For the Period 1 January 2026 to 30 June 2026

Outlook (continued)

Company Outlook

The Company expects the second half of 2026 to reflect a broader contribution across its geographic footprint, supported by increasing activity in a number of its markets and the continued development of recently established operations. This reflects the Company's strategy of developing a more diversified and balanced portfolio of activities across its geographic footprint.

Management remains positive on the medium-term outlook of the Company, supported by a combination of contracted activity, long-standing relationships with leading international energy companies and OCTG manufacturers, and an increasingly diversified portfolio of services and geographies.

Forecast 2026

The Board is confident that the Company will meet its recently published 2026 forecast and remains optimistic about the Company's business pipeline notwithstanding the impact of the Middle East conflict.

With these factors in place, the Company anticipates a steady level of business activity during the second half of the year and beyond.

The high level of activity experienced during the first half of the year has resulted in a significant amount of cash being absorbed in working capital. As collections progress, management expects a material portion of this working capital to be released progressively during the second semester of 2026, increasing the Company's available liquidity. The Company completed its €30 million bond redemption programme during the first quarter of 2026 and reduced structural debt by €13.4 million as at 30 June 2026 compared with 31 December 2025.

The Company's priorities remain the delivery of improved profitability, while maintaining a balanced approach to dividend payments, debt reduction and continued investment in information systems and market growth.

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Directors' Report pursuant to the Capital Market Rules 5.75.2 (continued)

For the Period 1 January 2026 to 30 June 2026

Related party transactions

Transactions with each category of related parties and the balances outstanding at the end of the reporting periods are set out in note 15 to the condensed consolidated interim financial statements.

Dividends

On 27 May 2026, the Company's shareholders approved the payment of a final dividend of €1,500,000 in respect of the financial year ended 31 December 2025. This is equivalent to a gross and net dividend of €0.014758 per share and was paid on 30 July 2026.

The directors will be meeting to consider, and if deemed fit, approve the declaration of an interim dividend.

Approved by the Board of Directors on 27 August 2026 and signed on its behalf by:

David S. O'Connor
Chairman

Olivier N. Bernard
Director & Co-CEO

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Condensed Consolidated Interim Statement of Financial Position

As at 30 June 2026

	Note	At 30.06.26 €	At 31.12.25 €
ASSETS			
Property, plant and equipment	11	**31,245,220**	31,119,887
Right-of-use assets		**50,670,127**	50,281,498
Intangible assets and goodwill		**12,451,450**	13,070,657
Investment in associate		**2,055**	1,999
Total non-current assets		**94,368,852**	94,474,041
Inventories		**837,922**	693,021
Contract assets		**5,803,473**	6,111,983
Current tax assets		**740,556**	993,044
Trade and other receivables		**45,583,353**	31,473,789
Financial assets	12	**819,889**	947,064
Assets held for sale		**130,652**	178,962
Financial assets at fair value through profit or loss	13	**-**	3,579,704
Cash at bank and in hand		**12,357,014**	19,819,590
Total current assets		**66,272,859**	63,797,157
Total assets		**160,641,711**	158,271,198
EQUITY			
Share capital		**10,163,764**	10,163,764
Share premium		**27,778,073**	27,778,073
Reverse acquisition reserve		**(1,394,906)**	(1,394,906)
Translation reserve		**(7,538,165)**	(7,513,833)
Retained earnings		**30,079,806**	28,306,864
Equity attributable to owners of the Company		**59,088,572**	57,339,962
Non-controlling interest		**1,173,736**	1,108,895
Total equity		**60,262,308**	58,448,857

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Condensed Consolidated Interim Statement of Financial Position (continued)

As at 30 June 2026

	Note	At 30.06.26 €	At 31.12.25 €
LIABILITIES			
Loans and borrowings	13	**39,377,395**	37,450,094
Lease liabilities		**15,818,616**	15,931,890
Deferred tax liabilities		**7,781,286**	6,109,053
Employee benefits obligations		**921,374**	932,370
Total non-current liabilities		**63,898,671**	60,423,407
Bank overdraft		**5,349,487**	480,243
Trade and other payables		**23,090,260**	16,509,718
Contract liabilities		**1,011,939**	777,291
Current tax liabilities		**167,995**	427,775
Loans and borrowings	13	**1,297,991**	16,628,372
Lease liabilities		**5,173,511**	4,099,788
Provision		**112,680**	109,380
Employee benefits obligations		**276,869**	366,367
Total current liabilities		**36,480,732**	39,398,934
Total liabilities		**100,379,403**	99,822,341
Total equity and liabilities		**160,641,711**	158,271,198

The notes on pages 14 to 26 are an integral part of these condensed consolidated interim financial statements.

The condensed consolidated interim financial statements set out on pages 8 to 26 were approved by the Board of Directors on 27 August 2026 and were signed by:

David S. O'Connor
Chairman

Olivier N. Bernard
Director & Co-CEO

MedservRegis p.l.c.

Condensed Consolidated Interim Statement of Profit or Loss and Other Comprehensive Income

For the Period 1 January 2026 to 30 June 2026

	Note	**6 months ended 30.06.26 €**	6 months ended 30.06.25 €
Revenue		**62,965,332**	44,726,301
Cost of sales		**(46,409,587)**	(30,260,839)
Gross profit		**16,555,745**	14,465,462
Other income	9	**15,052**	765,656
Administrative expenses		**(9,700,174)**	(8,888,612)
Net reversal of losses / (impairment) on financial and contract assets		**439,595**	(126,328)
Results from operating activities		**7,310,218**	6,216,178
Finance income	10	**77,853**	348,560
Finance costs	10	**(1,987,948)**	(2,304,794)
Net finance costs		**(1,910,095)**	(1,956,234)
Profit before income tax		**5,400,123**	**4,259,944**
Tax expense		**(2,120,615)**	**(851,500)**
Profit for the period		**3,279,508**	**3,408,444**
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss:			
Net (loss) / gain on net investment hedge		**(99,348)**	881,585
Exchange differences on translating foreign operations		**(166,085)**	(3,304,666)
Other comprehensive income for the period, net of tax		**(265,433)**	(2,423,081)
Total comprehensive income for the period		**3,014,075**	985,363
Profit attributable to:			
Owners of the Company		**3,146,456**	2,931,242
Non-controlling interests		**133,052**	477,202
Profit for the period		**3,279,508**	3,408,444
Total comprehensive income attributable to:			
Owners of the Company		**3,078,814**	803,925
Non-controlling interests		**(64,739)**	181,438
Total comprehensive income for the period		**3,014,075**	985,363
Earnings per share			
Basic earnings per share	7	**€0.0310**	€0.0288
Adjusted earnings before interest, tax, depreciation and amortisation (adjusted EBITDA)	8	**12,351,252**	10,837,890

The notes on pages 14 to 26 are an integral part of these condensed consolidated interim financial statements.

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Condensed Consolidated Interim Statement of Changes in Equity

For the Period 1 January 2026 to 30 June 2026

	Share capital €	Share premium €	Translation reserve €	Reverse acquisition reserve €	Retained earnings €	Total €	Non-controlling interest €	Total equity €
Balance at 1 January 2025	10,163,764	27,778,073	(5,790,901)	(1,394,906)	25,640,263	56,396,293	1,212,618	57,608,911
Total comprehensive income								
Profit for the period	-	-	-	-	2,931,242	2,931,242	477,202	3,408,444
Other comprehensive income	-	-	(2,127,317)	-	-	(2,127,317)	(295,764)	(2,423,081)
Total comprehensive income	-	-	(2,127,317)	-	2,931,242	803,925	181,438	985,363
Transactions with owners of the Company								
Dividends	-	-	-	-	(1,500,000)	(1,500,000)	-	(1,500,000)
Balance at 30 June 2025	10,163,764	27,778,073	(7,918,218)	(1,394,906)	27,071,505	55,700,218	1,394,056	57,094,274
Balance at 1 January 2026	10,163,764	27,778,073	(7,513,833)	(1,394,906)	28,306,864	57,339,962	1,108,895	58,448,857
Total comprehensive income								
Profit for the period	-	-	-	-	**3,146,456**	**3,146,456**	**133,052**	**3,279,508**
Other comprehensive income	-	-	**(24,332)**	-	**(43,310)**	**(67,642)**	**(197,791)**	**(265,433)**
Total comprehensive income	-	-	**(24,332)**	-	**3,103,146**	**3,078,814**	**(64,739)**	**3,014,075**
Transactions with owners of the Company								
Dividends	-	-	-	-	**(1,500,000)**	**(1,500,000)**	-	**(1,500,000)**
Disposal of interest in subsidiary to NCI without a change in control	-	-	-	-	**169,796**	**169,796**	**129,580**	**299,376**
Balance at 30 June 2026	**10,163,764**	**27,778,073**	**(7,538,165)**	**(1,394,906)**	**30,079,806**	**59,088,572**	**1,173,736**	**60,262,308**

The notes on pages 14 to 26 are an integral part of these condensed consolidated interim financial statements.

MedservRegis p.l.c.

Condensed Consolidated Interim Statement of Cash Flows

For the Period 1 January 2026 to 30 June 2026

	Note	**6 months ended 30.06.26**	6 months ended 30.06.25
		€	€
Cash flows from operating activities			
Profit for the period		**3,279,508**	3,408,444
Adjustments for:			
Depreciation and amortisation		**4,992,724**	4,466,506
Net finance costs		**1,910,095**	1,956,234
Gain on sale of property, plant and equipment		**(20,772)**	(12,145)
Bad debts		**16,227**	-
(Decrease) / increase in fair value of financial assets at FVTPL		**(1,900)**	101,038
Net movements in expected credit losses		**(439,595)**	126,328
Net impairment and other write-off on property, plant and equipment and assets held for sale		**48,310**	155,206
Provision for employees' end of service benefits		**150,183**	-
Exchange differences		**190,782**	(773,783)
Tax expense		**2,120,615**	851,500
		12,246,177	10,279,328
Changes in:			
Inventories		**(144,901)**	(209,958)
Trade and other receivables and contract assets		**(13,801,054)**	(4,586,586)
Trade and other payables and contract liabilities		**6,624,408**	(483,937)
Cash generated from operating activities		**4,924,630**	4,998,847
Interest on bank overdraft		**(179,315)**	(75,209)
Bank interest received		**77,853**	348,560
End of service benefits paid		**(250,677)**	-
Taxation paid		**(475,263)**	(219,044)
Net cash from operating activities carried forward		**4,097,228**	**5,053,154**

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Condensed Consolidated Interim Statement of Cash Flows (continued)

For the Period 1 January 2026 to 30 June 2026

	Note	**6 months ended 30.06.26 €**	6 months ended 30.06.25 €
Net cash from operating activities brought forward		**4,097,228**	5,053,154
Cash flows from investing activities			
Receipts from disposal of property, plant and equipment		**165,621**	257,962
Payments for FVTPL financial assets		**-**	(325,254)
Net proceeds from disposal of FVTPL financial assets		**3,579,704**	400,813
Acquisition of financial assets		**-**	(3,678,800)
Payments for property, plant and equipment	11	**(2,593,270)**	(2,121,528)
Net cash from / (used in) investing activities		**1,152,055**	(5,466,807)
Cash flows from financing activities			
Repayment of bank loans	13	**(2,522,557)**	(694,736)
Repayment of bonds	13	**(13,409,178)**	-
Proceeds from loans and borrowings	13	**2,398,400**	750,000
Cash pledged as guarantee released		**127,175**	-
Interest paid on bank loans		**(139,754)**	(179,443)
Interest paid on notes		**(1,023,890)**	(725,290)
Repayment of capital portion of lease liabilities		**(3,042,197)**	(2,322,762)
Proceeds from disposal of interest in subsidiary to NCI		**267,966**	-
Dividends paid to shareholders		**-**	(1,500,000)
Net cash used in financing activities		**(17,344,035)**	(4,672,231)
Net decrease in cash and cash equivalents		**(12,094,752)**	(5,085,884)
Cash and cash equivalents at beginning of period		**19,339,347**	16,950,026
Effect of exchange rate fluctuations on cash held		**(237,068)**	(142,980)
Cash and cash equivalents at end of period*		**7,007,527**	11,721,162

* Cash and cash equivalents include bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

The notes on pages 14 to 26 are an integral part of these condensed consolidated interim financial statements.

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Notes to the Condensed Consolidated Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

1 Reporting company

MedservRegis p.l.c. (the "Company") is a public limited liability company domiciled and incorporated in Malta. These condensed consolidated interim financial statements ('interim financial statements') as at and for the six-months ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as 'the Group' and individually 'Group entities').

The Group is primarily involved in providing shore base logistics and engineering services to the offshore oil and gas industry and supply chain management for Oil Country Tubular Goods (OCTG) to support the onshore oil and gas industry. It also provides equipment, procurement, and specialised services to a wide range of customers, including national and international energy companies, drilling and mining companies, as well as product and equipment manufacturers and other heavy industry-related contractors across the globe, reaching the Mediterranean countries, Middle East, South America, South Africa and a number of emerging markets such as Mozambique, Uganda and Angola.

The subsidiaries and sub-subsidiaries consist of the following:

	Registered Office	Ownership interest 30.06.26 %	Ownership interest 31.12.25 %	Nature of business	Paid Up %
Subsidiaries					
Medserv International Limited	Port of Marsaxlokk Birzebbugia Malta	100.00	100.00	Logistical support and other services	25
Medserv Eastern Mediterranean Limited	Port of Marsaxlokk Birzebbugia Malta	100.00	100.00	Holding company and rental of cargo carrying units	20
Medserv Libya Limited	Port of Marsaxlokk Birzebbugia Malta	100.00	100.00	Logistical support and other services	20
METS ME Limited	4319, Floor 43, Addax Office Tower, Tamouh, AL Reem Island, Abu Dhabi, UAE	100.00	100.00	Holding company	100
Medserv Operations Limited	Port of Marsaxlokk Birzebbugia Malta	100.00	100.00	Logistical support and other services	100
Regis Holdings Limited	C/o ICECAP (Mauritius) Limited, Block 1C Cascavelle Business Park, Cascavelle, Mauritius.	100.00	100.00	Holding company	100

MedservRegis p.l.c.

Notes to the Condensed Consolidated Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

1 Reporting company (continued)

	Registered Office	Ownership interest 30.06.26 %	Ownership interest 31.12.25 %	Nature of business	Paid Up %
Sub-subsidiaries					
Medserv (Cyprus) Limited	Karaiskakis Street Limassol, Cyprus	80.00	80.00	Logistical support and other services	100
Medserv Energy TT Limited	18, Scott Bushe Street, Port of Spain Trinidad & Tobago, W.I.	100.00	100.00	Logistical support and other services	100
Medserv Egypt Oil & Gas Services J.S.C	51, Tanta Street Cairo, Egypt	70.00	80.00	Logistical support and other services	100
Middle East Tubular Services Limited	Belmont Chambers Road Town Tortola, British Virgin Islands	100.00	100.00	OCTG services in U.A.E.	100
Middle East Tubular Services LLC (FZC) (Oman)	PO Box 561 PC322 Al Falaj-Al Qabail Sohar Sultanate of Oman	100.00	100.00	OCTG services in Sultanate of Oman	100
Middle East Tubular Services (Iraq) Limited	Belmont Chambers Road Town Tortola, British Virgin Islands	100.00	100.00	OCTG services in Southern Iraq	100
Middle East Tubular Services (Gulf) Limited	Belmont Chambers Road Town Tortola, British Virgin Islands	100.00	100.00	Holding company	100
Middle East Comprehensive Tubular Services (Duqm) L.L.C.	PO Box 45 PC102 The Special Economic Zone of Duqm Al Duqm, Al Wusta Sultanate of Oman	100.00	100.00	OCTG services in Sultanate of Oman	100
MedservRegis ME Heavy & Light Machinery & Equipment Rental LLC	296, Dubai Financial Support, Bur Dubai, Dubai, United Arab Emirates	100.00	100.00	Holding Company	100

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Notes to the Condensed Consolidated Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

1 Reporting company (continued)

	Registered Office	Ownership interest 30.06.26 %	Ownership interest 31.12.25 %	Nature of business	Paid Up %
Sub-subsidiaries (continued)					
Medserv Mozambique Limitada	Mozambique, Cidade de Maputo Distrito Kampfumo Bairro da Sommesrchield, Rua Frente de libertacao de Mozambique, n. 224	100.00	100.00	Logistical support and other services	100
Regis Shipping Lda	Estrada Nacional EN106, Muxara Pemba, Cabo Delgado Mozambique	65.00	65.00	Logistical support and other services	100
Regis Management Services Limited	C/o ICECAP (Mauritius) Limited, Block 1C Cascavelle Business Park, Cascavelle, Mauritius	100.00	100.00	Logistical support and other services	100
Regis Export Trading International Proprietary Limited	343 Kent Avenue, Randburg, Garden Mall, Ferndale, Randburg, Gauteng 2194	100.00	100.00	Trading and Exportation activities	100
MedservRegis ME LLC	6841, Aamir Ibn Saad Ibn Al Hariath Street, Ash Shati Ash Sharqi Dist, PC - 32413 Dammam, Kingdom of Saudi Arabia	100.00	100.00	OCTG services in Kingdom of Saudi Arabia	100
METS Tubular Services LLC	East 9, Safia Hamel Khadem Building, Shk. Zayed Bin Sultan Street, Al Danah, Abu Dhabi	100.00	100.00	OCTG services in U.A.E.	100
MedservRegis Logistics and Trading Namibia (Proprietary) Limited	Unit 7, Trift Place, 19 Schinz Street, Ausspannplatz, Windhoek, Namibia	100.00	100.00	Logistical support and other services	100
Regis Mozambique Limitada	Rua da Porto Nr. 94/4, Pemba, Cabo Delagado, Mozambique	100.00	100.00	Logistical support and other services	100

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Notes to the Condensed Consolidated Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

1 Reporting company (continued)

	Registered Office	Ownership interest 30.06.26 %	Ownership interest 31.12.25 %	Nature of business	Paid Up %
Sub-subsidiaries (continued)					
MedservRegis SWT Oil and Gas Services (PROPRIETARY) Limited	Unit 7, Trift Place, 19 Schinz Street, Ausspannplatz, Windhoek, Namibia	100.00	100.00	Logistical support and other services	100
Verger Investimentos, Lda	Rua Joaquim Kapango, Edifício Kimpa Vita Atrium, 1º andar, escritório 103, Distrito Urbano de Ingombota, Município de Luanda, Angola	100.00	100.00	Logistical support and other services	100
Regis Uganda Limited	Plot 38,Elizabeth Avenue, Kololo, Kampala Uganda	100.00	100.00	Logistical support and other services	100
MedservRegis (Guyana) Inc.	Lot 78 Hadfield Street, Werk-en-Rust Georgetown Guyana	100.00	100.00	Logistical support and other services	100

2 Basis of preparation

2.1 Statement of compliance

These interim financial statements as at and for the six-months ended 30 June 2026 have been prepared in accordance with IAS 34 *Interim Financial Reporting* as adopted by the EU and should be read in conjunction with the last annual consolidated financial statements of MedservRegis plc as at and for the year ended 31 December 2025 ("last annual financial statements"). They do not include all of the information required for a complete set of financial statements prepared in accordance with International Financial Reporting Standards (IFRS). However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since the last annual financial statements.

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2 Basis of preparation (continued)

2.2 Going concern

As required by the Capital Market Rule 5.62, upon due consideration of the Group's performance and statement of financial position, capital adequacy and solvency, the directors confirm the Group's ability to continue operating as a going concern for the foreseeable future.

3 Use of judgements and estimates

In preparing these interim financial statements, management has made judgements and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those described in the last annual financial statements.

4 Material accounting policy information

The accounting policies applied in these interim financial statements are the same as those applied in the Group's last annual financial statements. Certain comparatives have been reclassified to conform with the current period's presentation.

5 Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning after 1 January 2026 but they do not have a material effect on the Group's financial statements. The Group has not early adopted any of the forthcoming new or amended standards in preparing these interim financial statements.

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6 Operating segments

6.1 The Group has three reportable operating segments, as described below, which represent the Group's strategic divisions. These divisions offer different products and services and are managed separately because they require different resources and marketing strategies. For each of the strategic divisions, the Board of Directors, which is the chief operating decision maker, reviews internal management reports on a monthly basis.

The following summary describes the operations in each of the Group's reportable segments

Integrated logistics support services	Includes the provision of comprehensive logistical support services to the offshore oil and gas industry from the Group's bases in Malta, Libya, Cyprus, Egypt, South America and Africa.
Oil country tubular goods	Includes the provision of an integrated approach to OCTG handling, inspection, repairs and other ancillary services based in four Middle East locations, namely U.A.E., Southern Iraq, Sultanate of Oman and the Kingdom of Saudi Arabia.
Photovoltaic farm	Involves the generation of electricity which is sold into the national grid for a twenty-year period at a price secured under the tariff scheme regulated by subsidiary legislation S.L. 423.46 in Malta.

Information regarding the results of each reportable segment is included below. Performance is measured based on segment adjusted EBITDA as included in the internal management reports that are reviewed by the Board of Directors. Segment adjusted EBITDA is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

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Notes to the Condensed Consolidated Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

6 Operating segments (continued)

6.2 Information about reportable segments

2026	**Integrated Logistics Support Services**	**Oil Country Tubular Goods**	**Photovoltaic farm**	**Total**
	6 months ended 30.06.26	**6 months ended 30.06.26**	**6 months ended 30.06.26**	**6 months ended 30.06.26**
	€	**€**	**€**	**€**
External revenue	**47,133,972**	**15,619,729**	**211,631**	**62,965,332**
Total revenue	**47,133,972**	**15,619,729**	**211,631**	**62,965,332**
Segment profit before tax	**3,095,479**	**2,270,844**	**33,800**	**5,400,123**
Adjusted EBITDA	**7,537,067**	**4,602,554**	**211,631**	**12,351,252**

2025	Integrated Logistics Support Services	Oil Country Tubular Goods	Photovoltaic farm	Total
	6 months ended 30.06.25	6 months ended 30.06.25	6 months ended 30.06.25	6 months ended 30.06.25
	€	€	€	€
External revenue	27,981,272	16,537,776	207,253	44,726,301
Total revenue	27,981,272	16,537,776	207,253	44,726,301
Segment profit before tax	676,646	3,556,138	27,160	4,259,944
Adjusted EBITDA	4,088,122	6,542,515	207,253	10,837,890

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7 Earnings per share

Basic earnings per share

The calculation of the basic earnings per share of the Group has been based on the following profit attributable to ordinary shareholders and weighted-average number of ordinary shares outstanding.

There were no dilutive potential ordinary shares during the current and comparative period.

Profit attributable to ordinary shareholders (basic)

	6 months ended 30.06.26 €	6 months ended 30.06.25 €
Profit for the period attributable to ordinary shareholders	**3,146,456**	**2,931,242**

Weighted-average no of ordinary shares (basic)

	2026	2025
	No.	*No.*
Issued ordinary shares at 1 January	**101,637,634**	101,637,634
Weighted-average number of ordinary shares at 30 June	**101,637,634**	101,637,634

Earnings per share of the Group for the period ended 30 June 2026 amounted to €0.0310 (30 June 2025: €0.0288).

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8 Adjusted earnings before interest, tax, depreciation and amortisation (adjusted EBITDA)

The Directors have presented the performance measure adjusted EBITDA because they monitor this performance measure at a consolidated level and they believe this measure is relevant to an understanding of the Group's financial performance. Adjusted EBITDA is calculated by adjusting profit from continuing operations to exclude the impact of taxation, net finance income (costs), depreciation, amortisation and impairment losses related to goodwill, intangible assets, property, plant and equipment and assets held for sale.

Adjusted EBITDA is not a defined performance measure in IFRS Standards and as a result, the Group's definition of adjusted EBITDA may not be comparable with similarly titled performance measures and disclosures by other entities.

Reconciliation of adjusted EBITDA to profit from continuing operations

	6 months ended 30.06.26	6 months ended 30.06.25
	€	€
Profit for the period from continuing operations	**3,279,508**	3,408,444
Tax expense	**2,120,615**	851,500
Profit before tax	**5,400,123**	4,259,944
Adjustments for:		
- Net finance costs	**1,910,095**	1,956,234
- Depreciation	**4,373,517**	3,847,299
- Amortisation of intangible assets	**619,207**	619,207
- Impairment losses on property, plant and equipment and assets held for sale	**48,310**	155,206
Adjusted EBITDA	**12,351,252**	10,837,890

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9 Other income and other expenses

	6 months ended 30.06.26	6 months ended 30.06.25
	€	€
Income from investments at FVTPL	**239**	12,696
Gain on sale of property, plant and equipment	**20,772**	12,145
Exchange differences arising from operating activities	**(190,782)**	773,783
Cashback on debit card	**60,657**	66,380
Net change in fair value of financial assets at fair value through profit or loss	**1,900**	(101,038)
Other income	**122,266**	1,690
	15,052	765,656

10 Finance income and finance costs

	6 months ended 30.06.26	6 months ended 30.06.25
	€	€
Interest receivable from banks	**77,853**	348,560
Finance income	**77,853**	348,560
Interest payable on bank loans	**(95,758)**	(179,983)
Other bank interest payable	**(179,315)**	(75,209)
Interest payable to note holders	**(958,888)**	(1,246,957)
Interest on leases	**(689,615)**	(592,146)
Foreign exchange loss on non-operating activities	**(64,372)**	(210,499)
Finance costs	**(1,987,948)**	(2,304,794)
Net finance costs	**(1,910,095)**	(1,956,234)

MedservRegis p.l.c.

Notes to the Condensed Consolidated Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

11 Property, plant and equipment

During the six months ended 30 June 2026, the Group acquired assets with a cost of €2,593,270 (six months ended 30 June 2025: €2,121,528).

12 Financial assets

The financial asset as at 30 June 2026 consists of a fixed-term deposit with a bank in the Sultanate of Oman with credit rating of BB+.

13 Loans and borrowings

On 5 February 2026, the Company redeemed in full the remaining balance of the 5.75% USD unsecured bonds bearing ISIN MT0000311242 and the 4.50% EURO unsecured bonds bearing ISIN MT0000311234 in issue pursuant to a prospectus dated 21 December 2015 (the "2015 Bonds") totalling to €13,409,178. The redemption was financed through a combination of funding sources consisting of (i) internal funds generated from Group subsidiaries, including proceeds from the realisation in full of the Group's financial assets at fair value through profit or loss, (ii) proceeds from a new secured bank loan amounting to €2,300,000 during 2026, bearing interest at 4.50% per annum and repayable quarterly over a five-year term maturing in 2031, and (iii) net proceeds of €6 million during 2025 from the issuance by the Company of up to the Euro equivalent of €25,000,000 in EUR and USD unsecured bonds due 2031 – 2036 in terms of a prospectus dated 20 October 2025 (the "2025 Bond Issue"). The proceeds from the 2025 Bond Issue primarily comprised subscription amounts from existing holders of the 2015 Bonds who elected to participate in the exchange offer offered by the Company in terms of the 2025 Bond Issue and surrender the 2015 Bonds held by them in favour of the Company in exchange for new bonds issued pursuant to the 2025 Bond Issue of the same currency (EUR or USD, as applicable). During 2025, the Company also received subscriptions from authorised financial intermediaries pursuant to the intermediaries' offer launched by the Company in connection with the 2025 Bond Issue for any new bonds issued pursuant to the 2025 Bond Issue not subscribed for by existing holders of the 2015 Bonds.

The Group also drew a further secured loan of €98,400 during the period, bearing interest at 8% per annum and repayable monthly over a three-year term maturing in 2029.

Loans and borrowings decreased by €13,403,080 during the period to €40,675,386 as at 30 June 2026 (31 December 2025: €54,078,466), of which €1,297,991 (31 December 2025: €16,628,372) is repayable within twelve months.

14 Contingencies

There were no major changes in the contingencies of the Group from those disclosed in the consolidated financial statements of the Group for the year ended 31 December 2025.

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15 Related parties

15.1 Significant shareholders

The Company is a public limited liability company incorporated in Malta and listed on the Malta Stock Exchange, with its registered office situated at Port of Marsaxlokk, Birzebbugia, Malta. Three of the parent company's directors, namely David S. O'Connor, Olivier N. Bernard and Anthony Diacono hold 28.04% (31 December 2025: 28.04%), 21.99% (31 December 2025: 21.99%) and 13.23% (31 December 2025: 13.23%) respectively of the issued share capital of the Company either directly or indirectly.

15.2 Identity of other related parties

The Group has a related party relationship with its directors ("key management personnel"), shareholders and an immediate relative of one of the directors ("other related parties"). See note 15.4. All transactions entered into with Group companies have been eliminated in the preparation of these financial statements.

The Company has a related party relationship with its subsidiaries, its directors and companies controlled by subsidiaries ("other related companies").

15.3 Transactions with key management personnel

There were no loans to directors during the current and comparative period. Compensation for services provided to the Group by key management personnel during the period amounted to €1,234,676 (30 June 2025: €1,283,964).

A number of key management personnel, or their related parties, hold positions in other companies that result in them having control or significant influence over the financial or operating policies of these companies.

15.4 Other related party transactions

In addition to transactions disclosed in the statements of changes in equity and cash flows to these condensed financial statements, the following transactions were conducted during the period:

	Transactions' value 6 months ended	
	30.06.26	30.06.25
	€	€
Other related parties		
Services provided by	**7,735**	10,826

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16 Subsequent events

On 30 July 2026, the Company paid the final dividend of €1,500,000, equivalent to €0.014758 per share, in respect of the financial year ended 31 December 2025. The final dividend was approved by the shareholders at the Annual General Meeting held on 27 May 2026 and was recognised as a liability under 'trade and other payables' on 30 June 2026.

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MedservRegis p.l.c.

Statement pursuant to the Capital Market Rule 5.75.3 issued by the Listing Authority

We confirm that to the best of our knowledge:

- the condensed consolidated interim financial statements give a true and fair view of the financial position of the Group as at 30 June 2026, as well as of the financial performance and cash flows for the six-month period then ended, fully in compliance with the accounting standards adopted for use in the EU for interim financial statements (EU adopted IAS 34, *Interim Financial Reporting*); and

- the Interim Directors' report includes a fair review of the information required in terms of Capital Market Rules 5.81 to 5.84.

David S. O'Connor
Chairman

Olivier N. Bernard
Director & Co-CEO

27 August 2026

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