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INTERNATIONAL BUSINESS SETTLEMENT HOLDINGS LIMITED

國際商業結算控股有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 00147)

PROFIT WARNING

This announcement is made by International Business Settlement Holdings Limited (the “**Company**”, together with its subsidiaries collectively refer to as the “**Group**”) pursuant to Rule 13.09(2)(a) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) and the Inside Information Provisions (as defined under the Listing Rules) under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

The board (the “**Board**”) of directors (the “**Directors**”) of the Company wishes to inform the shareholders of the Company (the “**Shareholders**”) and potential investors that based on the preliminary review of the unaudited consolidated management accounts of the Group for the six months ended 30 September 2025 (the “**Period**”) and taking into consideration the information currently available to the Board, the Group is expected to record (i) unaudited consolidated turnover of approximately HK\$38.4 million for the Period, representing a decrease of approximately 64% when compared with the unaudited consolidated turnover of approximately HK\$106.9 million for the correspondence period in 2024; and (2) unaudited consolidated net loss approximately HK\$112.3 million for the Period, representing an increase of approximately 72%, when compared with the unaudited consolidated loss of approximately HK\$65.4 million for the correspondence period in 2024.

Such decrease in turnover and increase in net loss for the Period was mainly attributable to the fact that no revenue has been generated from the leasing and trading of computer equipment business. The performance of leasing computer equipment business is highly related to the price of Filecoin. The prolonged decline of the price of Filecoin since second half of 2024 resulted an unfavourable market for the customers of this business. As a result, computer equipment of the Group were all idle for the Period and subsequently, no contribution was recorded for the Period.

The Company is still in the process of preparing the results of the Group for the six months ended 30 September 2025. The information contained in this announcement is only based on

the preliminary assessment by the management of the Group with reference to information currently available and are subject to finalization and adjustments.

Shareholders and the potential investors are advised to read carefully the results announcement of the Company for the six months ended 30 September 2025 which will contain details of the financial information and performance of the Group during the Period and is expected to be published before end of November 2025.

Shareholders and potential investors are advised to exercise caution when dealing in the shares of the Company.

By order of the Board
**International Business
Settlement Holdings Limited**
Yuen Leong
Executive Director

Hong Kong, 21 November 2025

As at the date of this announcement, the Board comprises Mr. Yuen Leong and Mr. Chan Siu Tat as executive Directors; Mr. Liu Yu as non-executive Director; and Mr. Yap Yung, Ms. Chen Lanran and Mr. Wong Kin Ping as independent non-executive Directors.