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 year ended 31 March 2026 and taking into consideration the information currently available to the Board, the Group is expected to record a consolidated net loss of approximately HK$350 million for the year ended 31 March 2026, as compared to the audited consolidated net loss of approximately HK$387 million for the year ended 31 March 2025. Such loss was mainly attributable to (i) share option expenses of HK$136 million recognised during the year, apportioned from the granting of share options to directors and staff of the Company on 15 October 2025; (ii) impairment loss on Bitcoin held amounting to HK$49 million; and (iii) impairment losses on Bitcoin mining machines of HK$22 million.

The Company is still in the process of preparing the audited annual results of the Group for the year ended 31 March 2026. The information contained in this announcement is only based on the preliminary assessment by the Board of the unaudited consolidated management accounts of the Group for the year ended 31 March 2026 and the information currently available, which have not been confirmed, reviewed or audited by the Company's auditor and are subject to finalization and adjustments.

Shareholders and potential investors are advised to read carefully the results announcement of the Company for the year ended 31 March 2026 which will contain details of the financial information and performance of the Group during the financial year and is expected to be published before end of June 2026.

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, 15 June 2026

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.