

COINSILIUM GROUP LIMITED

**CONSOLIDATED INTERIM
FINANCIAL STATEMENTS**

COINSILIUM GROUP LIMITED

UNAUDITED

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

***Statement of the Board of Directors
For the six months ended 30 June 2026***

We are pleased to present Coinsilium Group Limited's interim results for the six months ended 30 June 2026. The period and subsequent months have seen many important advances among the ventures we support. Yellow Network entered live operation, Predictive Labs advancing the development of its prediction-market intelligence platform and Otomato expanding its platform with the backing of a major technology investor. Following the period end, we also entered into a convertible loan agreement and a strategic advisory agreement with BeatingHeart, an AI-powered advertising and commercial content-production platform progressing towards commercial launch. These developments reflect our focus on helping founders build and scale businesses across the digital asset and frontier-technology sectors, while giving Coinsilium and its shareholders exposure to the potential value generated by the growth and commercial success of the ventures we support.

Venture building and acceleration are at the centre of Coinsilium's operating model. We work with founders on commercial strategy, structuring, partnerships and business development, supporting the progression from early concept to commercial operation. Selective strategic investments reinforce those relationships, provide capital for development and give Coinsilium the opportunity to participate in the longer-term value created through that work.

Our focus remains at the intersection of digital assets and frontier technology, where advances in decentralised infrastructure are increasingly converging with prediction markets, agentic AI and commercial AI applications. We believe these areas have the potential to create new categories of data, intelligence, automation and financial services. Coinsilium's role is to identify promising businesses within these developing markets and use its experience, capital and industry network to help them progress towards commercially sustainable operations.

Strategic advisory services are expected to become an increasingly important part of Coinsilium's model and a key differentiator from a conventional venture business model. The agreements entered into during and after the period establish a basis for the Group to work directly with management teams on commercial development, while creating the potential to generate revenues alongside, and independently of, any longer-term investment returns. The potential contribution of these more recently established agreements is not yet fully reflected in the results for the period. As the businesses concerned develop and the scope of the Group's advisory activities expands, we expect this area to make a growing contribution to Coinsilium.

Advisory consideration may be structured in cash, shares or a combination of both, with the detailed terms of individual agreements generally subject to commercial confidentiality.

The development of our engagement with Predictive Labs is providing encouraging evidence of this model in practice. This was reinforced following the period end by the strategic advisory agreement entered into with BeatingHeart alongside our financial backing of the business. Together, these engagements demonstrate how Coinsilium can combine strategic capital with active commercial support while developing an additional source of revenue for the Group. As activity across the digital-asset sector strengthens, we expect opportunities to expand existing mandates and secure further advisory engagements with businesses operating across our areas of expertise. Building this recurring and scalable commercial activity alongside our strategic investment portfolio is an important priority for the Group.

Predictive Labs

Our relationship with Predictive Labs illustrates this approach. Through the strategic advisory agreement announced in April, we support go-to-market strategy, financial structuring and operational scaling as the team develops its prediction-market intelligence platform. Alongside this work, our initial US\$150,000 subscription in March established a 5.52% preference-share interest, with staged follow-on rights designed to support further development as agreed milestones are achieved.

The unveiling of Nijinn in July marked an important step in the venture's progression towards commercial operation. Designed to aggregate and analyse information across prediction-market venues, Nijinn brings fragmented data together into a dedicated intelligence platform for professional users, developers and AI agents. Its analytics-only model provides this capability without executing trades, taking custody of assets or holding positions.

Prediction markets are becoming an increasingly important source of real-time information about expectations, probabilities and future events. As the number of markets and venues grows, the resulting data becomes more valuable but also more fragmented and difficult to interpret. Nijinn is being developed to address this problem by transforming prediction-market data into usable intelligence for human professionals, developers and, increasingly, autonomous AI agents. This places Predictive Labs at the intersection of two areas central to Coinsilium's frontier-technology strategy: prediction markets and agentic AI.

By August Nijinn was operating end to end as an integrated Alpha, with its data pipeline, indexing engine and user interface in place. Development also included core market discovery and analytics features and progress across its Pro intelligence capabilities, including cross-venue arbitrage analysis, informed directional trading, market making and real-world hedging. We are encouraged by the team's delivery against its development schedule and the breadth of functionality now taking shape.

Achievement of these milestones supported our further subscriptions of US\$200,000 in July and US\$100,000 in August. In our August update we set out an aggregate investment of US\$450,000 to date representing an interest of approximately 14.91% with further investment rights retained which, if exercised in full, could increase our interest to approximately 29.85%. Nijinn's next stages include user testing and broader availability, with the premium Nijinn Pro commercial launch planned around Token2049 in Singapore in early October 2026, subject to development progress.

Yellow Network

Yellow Network's launch on 8 March marked an important milestone in our longstanding relationship with the project. With the network now in live operation, our focus is on the scope for deeper collaboration as its ecosystem develops. YELLOW is a utility token designed to enable functions within the network, and our token position provides strategic alignment with that development.

Discussions with the Yellow team have focused on opportunities to support and accelerate projects building on the Yellow SDK. We see potential to bring our venture-building experience, advisory capabilities and industry relationships to emerging businesses within the ecosystem. Yellow's developing role in clearing and settlement, including infrastructure for agent-led activity, is particularly relevant to our wider focus on the agentic economy.

This infrastructure has potential relevance beyond conventional digital-asset trading. Autonomous agents capable of conducting commercial activity will require systems through which they can coordinate, transact and settle value efficiently. Yellow Network's focus on clearing and settlement infrastructure therefore provides Coinsilium with exposure to an enabling layer that could support both decentralised financial services and emerging agent-led applications.

Our aggregate allocation of 50 million YELLOW utility tokens, subject to the respective vesting terms, underpins this relationship and our participation in the ecosystem's development. Appreciation since subscription and the token launch resulted in an unrealised gain of approximately £1.7 million at 30 June 2026. While this is a positive valuation contribution, our strategic emphasis remains on the collaboration and partnership opportunities associated with our position.

Otomato

Otomato also made meaningful progress during the period, launching native mobile applications in April and expanding its portfolio-aware DeFi intelligence platform. By May, the venture reported an organic user base of more than 2,000 reflecting demand for tools that help users monitor positions and interpret activity across multiple protocols and blockchains.

As decentralised finance expands across multiple networks and protocols, users face an increasingly complex task in understanding their positions, risks and available opportunities. Otomato is addressing this challenge by combining portfolio intelligence with automation, allowing users to interpret activity across fragmented decentralised markets. Its development also illustrates the growing application of AI to practical financial use cases, rather than AI operating as a standalone technology category.

In May, Improbable was publicly identified as the strategic investor behind the US\$2 million funding announced in December 2025. Its participation brings substantial financial backing and technology-sector

experience to support Otomato's product development, multi-chain coverage and user growth. We regard this as an important endorsement of the team and the opportunity it is pursuing.

Our early support for Otomato is reflected in an approximately 1.25% interest in Dymant Labs, its developer, together with a token warrant to subscribe for Otomato's utility tokens upon launch. These interests align Coinsilium with the venture's longer-term development and provide a means of participating in the value it creates. Otomato's evolution towards intelligence and automation for decentralised finance is closely aligned with the businesses and infrastructure we seek to help develop.

BeatingHeart – Post-Period Development

Subsequent to the period end, Coinsilium announced on 16 September 2026 that it had entered into a convertible loan agreement and a strategic advisory agreement with BeatingHeart Pte. Ltd., a Singapore-incorporated company developing an AI-powered advertising and commercial content-production platform. BeatingHeart was founded and initially funded by global fashion and lifestyle brand Blvck Paris, drawing on its direct experience of the cost, time and operational complexity involved in producing commercial visual content. Coinsilium's backing is based on the strength of the underlying generative-AI technology, the capabilities of the team developing it and the platform's near-term commercial potential. Its initial target sectors provide a clear route to market for a technology platform with potential application across a broader range of commercial markets.

BeatingHeart's generative-AI technology platform enables brands to incorporate their products into professionally styled advertising images and film content using hyperreal AI-generated models and digitally created environments. Its initial target markets include fashion, beauty, lifestyle, consumer products, e-commerce and social-media marketing. The business intends to operate through a subscription model designed to generate recurring revenues, with commercial launch targeted in Q4 2026 and initial revenues anticipated in the near term. The platform has been in development for some time and is now moving towards near-term commercial deployment.

Through its wholly owned subsidiary Seedcoin Limited, Coinsilium has agreed to provide BeatingHeart with a convertible loan facility of up to US\$250,000, to be advanced in three instalments. The first US\$100,000 instalment has been advanced, with two further instalments of US\$75,000 subject to the applicable drawdown conditions. If the facility is drawn and converted in full, and no repayments have been made, the resulting shares, together with the separate equity fee for establishing the facility, would represent an aggregate interest of approximately 9.20% of BeatingHeart's fully diluted share capital. The structure provides Coinsilium with a defined pathway to potential equity exposure as the technology enters its commercial phase.

Alongside the convertible loan facility, Coinsilium (Gibraltar) Limited has entered into a 12-month strategic advisory agreement under which it will support BeatingHeart's go-to-market and capital-formation strategies. The agreement provides a revenue-generating advisory element for Coinsilium, with its detailed commercial terms subject to confidentiality and commercial sensitivity.

In this context, ventures developing innovative products may possess strong technical and sector-specific capabilities while also requiring experience in corporate finance, capital formation, commercial strategy and scaling. Coinsilium's industry relationships, public-company experience and more than a decade of activity across the digital-asset sector enable it to provide this complementary expertise. Both BeatingHeart and Predictive Labs illustrate how the Group can combine strategic capital with active advisory support intended to help entrepreneurial businesses reach their commercial potential, while also creating an additional source of value and revenue for Coinsilium.

BeatingHeart also demonstrates the type of frontier-technology opportunity we see emerging at the commercial application layer of artificial intelligence. Rather than focusing on capital-intensive AI infrastructure, the business is applying generative AI to an identifiable commercial requirement across large global industries. Its proximity to commercial launch, subscription-based model and potential to scale across multiple markets place it within an area where we believe AI can enable commercially viable businesses that would not previously have been possible in the same form or at the same scale.

Supporting Venture Building Activities

In July, the Board approved a strategic capital allocation framework making up to 15% of the value of the Company's Bitcoin holdings available to support venture-building activities and associated investments. The framework encompasses both further commitments and investments made during 2026 from fiat reserves, allowing treasury resources to cover capital already deployed, and, where appropriate, to fund future investments. This flexibility supports continuity in our venture-building work while preserving the treasury's longer-term role in support of our core business.

Promoting greater awareness of Coinsilium, its activities and its strategic areas of focus remain an important part of our wider sector engagement.

We have collaborated with When Shift Happens, the digital-asset media platform founded by Swiss host Kevin Follonier, since August 2023. In April 2026, we announced the extension of the partnership through to 1 January 2027, together with Coinsilium's sponsorship of the new bi-monthly Predict Alpha Report, covering prediction markets, event-driven finance, the agentic AI economy and related intelligence infrastructure. When Shift Happens produces weekly in-depth interviews with prominent founders, investors and industry leaders. On 14 May 2026, the platform published an extended interview with Coinsilium CEO Eddy Travia entitled [Coinsilium CEO: How AI Agents Will Reshape Crypto \(And Replace Millions of Jobs\)](#) discussing the Group's strategy and development.

More recently, Follonier interviewed Changpeng Zhao ("CZ"), founder of Binance, further demonstrating the profile of the platform and the strength of its industry relationships. At the time of the April announcement, When Shift Happens reported approximately one million monthly views of its long-form content and approximately four million views across short-form clips and distributed content. The partnership provides Coinsilium with valuable exposure to relevant global audiences, extends the reach of our strategic perspectives and helps keep the Group closely connected to influential participants across the digital-asset and frontier-technology sectors.

Bitcoin and the Broader Digital Asset Outlook

The recovery in Bitcoin and other digital assets since the 2026 summer lows is encouraging and has brought renewed confidence to parts of the sector. In the immediate term, the outlook remains closely connected to global economic conditions. Inflation, the cost of capital, public debt and geopolitical uncertainty continue to influence both investor confidence and interest in alternative reserve assets. We therefore view the recent improvement positively, while recognising that the recovery may remain uneven.

The improving environment is not confined to Bitcoin. Renewed activity across stablecoins, decentralised financial services, asset tokenisation, prediction markets and other blockchain-based applications provides broader evidence of the sector's continuing development. The significance for Coinsilium lies not simply in movements in individual token prices, but in the growth of services that use decentralised infrastructure to deliver payments, settlement, market intelligence and automation. These developing commercial applications are important indicators of where the next phase of sector growth may emerge.

Over the medium term, we believe the broader development of decentralised finance is an important driver of opportunity. The expanding use of stablecoins, digital settlement and blockchain-based financial services is strengthening the connections between digital assets and the wider economy. Circle's second-quarter disclosures, including growth in USDC circulation and institutional payment integrations, provide evidence of this trend. Circle is the financial technology company that issues the USDC and EURC stablecoins. As these services become more useful and accessible, we expect demand to grow for the intelligence, automation and coordination tools that support them.

The development of clearer regulatory frameworks in major markets may also support wider participation. The implementation of the European Union's Markets in Crypto-Assets Regulation ("MiCA"), which establishes a harmonised regulatory framework for crypto-assets and related service providers across the EU, reflects the increasing recognition of digital assets as part of financial infrastructure. In the US, the Senate's failure on 15 September 2026 to advance the CLARITY Act—which was intended to establish a comprehensive federal framework and clarify the respective responsibilities of the Securities and Exchange Commission and the Commodity Futures Trading Commission—tempers expectations for near-term legislative clarity in the US. We nevertheless regard this as a delay to one part of a longer regulatory process, rather than a reversal of the broader direction established through developments including spot Bitcoin ETFs

and growing institutional participation. It does not materially alter our outlook for Bitcoin and the broader digital-asset sector, or our approach of avoiding activities presenting undue regulatory uncertainty. Progress will differ between jurisdictions, and regulatory requirements remain an important consideration for businesses building in this space.

Over the longer term, the emerging AI agentic economy could extend the role of digital assets further. As autonomous systems become capable of interpreting information, coordinating activity and initiating transactions, they are likely to require reliable data and programmable payment and settlement infrastructure. Circle's work on agent-payment infrastructure is an early example of industry activity in this area. We believe the convergence of AI and decentralised finance could create demand for new services and business models, although the pace of adoption and their commercial economics remain at an early stage.

Within this broader development, we continue to see Bitcoin as a strategically relevant long-term reserve asset, alongside the distinct transactional roles of stablecoins and other digital infrastructure. As at 30 June 2026, the Group held 182 Bitcoin through its wholly owned subsidiary, Forza (Gibraltar) Limited.

For Coinsilium, the opportunity is to help founders build businesses serving these evolving needs, with strategic capital supporting that work. Our experience across prediction-market intelligence, DeFi automation and settlement ecosystems gives us a practical basis from which to pursue these opportunities. We remain mindful however that technological progress and wider adoption alone do not guarantee commercial success or appreciation in individual digital assets.

Tokenisation and the Evolution of Public Markets

Tokenisation is emerging as an important next stage in the convergence of digital assets and established financial markets. Developments now underway suggest that blockchain infrastructure could increasingly support the issuance, ownership, trading and settlement of regulated securities, potentially extending market access and improving settlement efficiency. While the necessary regulatory and market infrastructure remains under development, we believe the direction of travel is becoming clearer and may create opportunities for businesses with experience spanning public markets, digital assets and tokenisation.

US Regulatory Developments

On 17 September 2026, the US Securities and Exchange Commission granted temporary, conditional exemptive relief enabling qualifying Tokenized Securities Venues to facilitate on-chain secondary trading in tokenized US-listed shares, subject to conditions including the preservation of equivalent shareholder rights. This represents a significant practical step towards integrating public securities with blockchain infrastructure. Given Coinsilium's history of working with and advising on tokenisation, together with its experience across trading, settlement, data and automation, we are following its implementation closely and believe it could create opportunities for the Group's venture-building and advisory activities as the supporting infrastructure and services develop.¹

Tokenisation in Gibraltar

With its operational centre in Gibraltar, Coinsilium is closely engaged with the jurisdiction's evolving approach to tokenisation. The Protected Cell Companies (Amendment) Act 2026, which came into force on 30 July 2026, introduced a statutory framework under which qualifying Experienced Investor Funds may, with regulatory consent, issue tokenised shares in individual protected cells and maintain the relevant ownership records using distributed-ledger technology. While this development relates specifically to fund structures, it provides a practical example of tokenisation being incorporated into an established regulated financial-services framework. Coinsilium has followed the evolution of tokenisation for many years through its work in token strategy, structuring and advisory services. Coinsilium is also a member of the Gibraltar Association for New Technologies ("GANT") and is represented on its Executive Committee. This engagement keeps Coinsilium in close contact with relevant industry participants and regulatory developments, providing valuable insight into the direction and practical objectives of Gibraltar's evolving framework and the broader commercial and advisory opportunities that may arise.

Tokenisation in Public Equity Markets

Against this regulatory backdrop, a related development of particular relevance to Coinsilium as a publicly traded company is the increasing focus on tokenisation within public equity markets. If supported by the necessary regulatory framework and market infrastructure, tokenisation could ultimately change how shares in publicly traded companies are issued, held, traded and settled, including the potential for 24/7 trading and broader investor access. While these discussions remain at an early stage, several significant commercial and institutional developments during 2026 have begun to indicate how such a market could take shape.

In April, Securitize and Computershare announced a partnership providing a route through which Computershare's US-listed clients may issue tokenised shares alongside their existing equity. Under this model, Computershare would continue to act as transfer agent and the tokenised shares would retain the rights associated with conventional share ownership.²

In May, Bullish announced its proposed US\$4.2 billion acquisition of Equiniti. The rationale is to combine Bullish's digital-asset and tokenisation infrastructure with Equiniti's regulated transfer-agency capabilities and extensive issuer and shareholder network, creating an integrated platform capable of supporting the full lifecycle of tokenised securities—from issuance and the legal recording of ownership to corporate actions, distribution, trading and settlement.³

Further evidence of this direction emerged in the UK in September, when the London Stock Exchange Group announced that it was working with Payward, the owner of Kraken, to explore tokenised UK equities. This includes plans to introduce tokenised shares through 'LSE 24', the LSE's 24-hour trading venue due to launch in 2027, subject to regulatory approval.⁴

These developments are progressing at different rates, and considerable work may still be needed across regulation, market infrastructure, settlement systems and shareholder registration processes. Even so, they signal the potential for a meaningful shift in public market infrastructure.

As one of the earliest publicly listed digital asset companies, with a 12-year track record, shares traded in both the UK and US, and an established international presence, Coinsilium is well positioned to participate in this emerging market. We have closely followed the evolution of tokenisation for many years, and its development aligns naturally with our focus on frontier technologies. Our recognised brand within international digital asset markets, together with a shareholder base that has a strong interest in digital assets and emerging technologies, further underscores its relevance to the Company.

The prospect of Coinsilium's shares eventually being available in tokenised form, potentially expanding international investor access and enabling 24/7 trading, is a development we would welcome. Accordingly, we continue to monitor regulatory and infrastructure developments closely, engage in relevant industry discussions, and maintain dialogue with market participants as the regulatory and market environment evolves.

¹ [US Securities and Exchange Commission — Innovation Exemption to facilitate trading in tokenized NMS stocks, 17 September 2026](#)

² [Computershare — Agreement with Securitize to introduce tokenized shares for US issuers, 29 April 2026](#)

³ [Equiniti — Proposed US\\$4.2 billion acquisition by Bullish, 5 May 2026](#)

⁴ [Reuters — LSEG plans tokenised UK shares in partnership with Kraken owner Payward, 1 September 2026](#)

Financial Review

The Group recorded a loss for the period of £3.06 million, compared with a restated loss of £0.60 million in the first half of 2025, driven largely by the reduction in the value of BTC reserves over this 6-month period. The comparative results have been restated following the change in the Group's accounting policy for digital assets adopted in 2025, as explained in note 2 to these interim financial statements under "Change in Accounting Policy – Digital Assets". The current period result included a net unrealised loss of £2.13 million on digital assets (comprising unrealised losses on BTC holdings of £3.8m and the unrealised gains on YELLOW tokens of £1.7m described above), and £0.18 million of fair value losses on financial investments.

At 30 June 2026, digital assets had a carrying value of £10 million, made up of approx. £8.1 million in Bitcoin and £1.9m in YELLOW tokens. Cash and cash equivalents were £0.5 million, compared with £1.4 million at the year end, following operating and net investing cash outflows of £0.7 million and £0.3 million respectively, with warrant exercises generating £0.1m.

Our Bitcoin treasury, held through Forza (Gibraltar) Limited, supports the Group's venture-building activities within the capital allocation framework making up to 15% of the value of the Company's Bitcoin holdings available to support venture-building activities and associated investments as outlined above. The period-end cash balance should therefore be considered alongside that capacity to rebuild fiat cash balances against qualifying investments already funded during 2026. Such allocations remain subject to the framework's limit and prevailing Bitcoin values. Careful liquidity management and the development of advisory revenues remain priorities.

Outlook and Concluding Remarks

We are encouraged by the progress achieved across the Group's activities during the period and in the subsequent months. Predictive Labs is approaching an important phase of commercial development, Yellow Network has entered live operation, and Otomato continues to expand its product capabilities and user base. Following the period end, our backing of BeatingHeart added exposure to the commercial application of generative AI through a business progressing towards launch and anticipated near-term revenues. While each venture addresses a different market, collectively they illustrate our focus on frontier technology: emerging and converging technologies—including prediction-market intelligence, decentralised infrastructure, automation and commercial AI applications—with the potential to create new products, services and business models.

The recovery in parts of the broader digital-asset market is also creating a more constructive environment for businesses developing new crypto and decentralised services. We believe the intersection of these technologies with prediction markets, agentic AI and commercial AI applications will create new categories of products and services. Coinsilium's experience across these areas gives the Group a practical foundation from which to identify and support businesses positioned to address these emerging opportunities.

For Coinsilium, the opportunity extends beyond the potential appreciation of its investments. We intend to build upon our venture-development and strategic advisory capabilities, generating revenues from engagements where our commercial experience, sector expertise and industry relationships can contribute directly to the growth of the businesses we support. The development of our advisory relationship with Predictive Labs, followed by the post-period advisory agreement with BeatingHeart, demonstrates the broader potential of this model across businesses operating in different areas of frontier technology. We expect that a more constructive market environment will create opportunities to expand existing engagements and develop new mandates.

We are also progressing further initiatives intended to broaden our exposure to opportunities across frontier technology, including the crypto sector and adjacent markets. We will continue to assess these opportunities selectively, seeking situations in which strategic investment and active commercial participation can operate together. Our capital-allocation framework provides the flexibility to support this activity while maintaining appropriate discipline over the deployment of the Group's resources.

Although the pace of technological adoption and market recovery may remain uneven, we believe Coinsilium's combination of strategic capital, venture-building experience and revenue-generating advisory capability provides a differentiated platform from which to pursue long-term growth. We look forward to reporting on the commercial development of the ventures we support and on the further initiatives currently in our pipeline.

We thank our shareholders for their continued support and our team for their commitment. We are encouraged by the progress of the ventures we back and look forward to updating shareholders as further milestones are achieved.

For and on behalf of the Board

Eddy Travia

	Note	6 months to 30 Jun 2026 Unaudited £	Restated 6 months to 30 Jun 2025 Unaudited £
Revenue from contracts with customers		3,000	3,000
Gross Profit		3,000	3,000
Administrative expenses		(758,829)	(512,938)
Gain/(loss) on other crypto tokens at fair value		(2,132,995)	-
Net fair value gains/(losses) on financial assets at fair value through profit or loss		(177,190)	-
Profit/(Loss) before Income Tax		(3,066,014)	(509,938)
Financial Income		206	323
Forex Gain/(Loss)		2,923	(89,393)
Profit/(Loss) for the Period from Continuing Operations Attributable to Owners of the Parent		(3,062,885)	(599,008)
Other Comprehensive Income			
<i>Items that may be subsequently reclassified to profit or loss</i>			
Movements in revaluation reserve for intangible assets		-	4,834
Total Comprehensive Loss for the Period, Attributable to Owners of the Parent		(3,062,885)	(594,174)
Earnings per Share			
Basic earnings per share attributable to equity holders of the Parent	4	(0.62)p	(0.24)p

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	Note	As at 30 June 2026	As at 31 December 2025
		Unaudited £	Audited £
Assets			
Non-Current Assets			
Intangible assets		-	-
Property, plant and equipment		462	577
Financial assets at fair value through profit or loss	5	947,476	934,436
Intangibles – digital asset tokens	7	10,034,985	11,865,879
		10,982,923	12,800,892
Current Assets			
Trade and other receivables		95,734	205,430
Cash and cash equivalents		518,136	1,428,830
Other current assets	6	179,477	326,625
		793,347	1,960,885
Total Assets		11,776,270	14,761,777
Equity Attributable to Owners of the Parent			
Share premium		26,786,218	26,621,593
Share option reserve		322,198	326,897
Revaluation reserve		-	-
Retained losses		(15,406,372)	(12,348,186)
Total Equity Attributable to Owners of the Parent		11,702,044	14,600,304
Current Liabilities			
Trade and other payables		74,226	161,473
Total Liabilities		74,226	161,473
Total Equity and Liabilities		11,776,270	14,761,777

Attributable to equity shareholders

GROUP

Attributable to Equity Shareholders

	Share capital £	Share premium £	Share option reserve £	Revaluation reserve £	Retained losses £	Total £
Balance as at 1 January 2025 (Restated)	-	9,232,304	402,918	365,128	(6,823,658)	3,176,692
Loss for the period	-	-	-	-	(599,008)	(599,008)
Change in fair value of revaluation model intangibles				4,834		4,834
Total comprehensive income	-	-	-	4,834	(599,008)	(594,174)
Issue of shares	-	8,946,802	-	-	-	8,946,802
Cost of issuing shares	-	(492,255)	-	-	-	(492,255)
Exercise of warrants	-	553,850	(98,521)	-	98,521	553,850
Lapsed or expired share based payments	-	-	-	-	-	-
Total transactions with owners recognised directly in equity	-	9,008,397	(98,521)	-	98,521	9,008,397
Balance as at 30 June 2025 (Restated)	-	18,240,701	304,397	369,962	(7,324,145)	11,590,915
Balance as at 1 January 2026	-	26,621,593	326,897	-	(12,348,186)	14,600,304
Loss for the period	-	-	-	-	(3,062,885)	(3,062,885)
Total comprehensive income	-	-	-	-	(3,062,885)	(3,062,885)
Exercise of warrants	-	97,500	(4,699)	-	4,699	97,500
Issue of shares	-	67,125	-	-	-	67,125
Total transactions with owners recognised directly in equity	-	164,625	(4,699)	-	4,699	164,625
Balance as at 30 June 2026	-	26,786,218	322,198	-	(15,406,372)	11,702,044

	6 months to 30 June 2026 Unaudited £	Restated 6 months to 30 June 2025 Unaudited £
Cash flows from operating activities		
Profit/(Loss) before taxation	(3,062,885)	(599,008)
Adjustments for:		
Depreciation	115	115
Impairment of intangible assets	-	3,720
Decrease / (increase) in financial assets at fair value through profit or loss	177,190	-
Equity settled transactions	67,125	196,800
Unrealised gain on crypto tokens at FV	2,132,995	-
Realised gain/(loss) on crypto tokens	-	-
Impairment of financial assets	-	-
Unrealised foreign exchange movements	(2,923)	89,393
(Increase)/decrease in trade and other receivables	109,695	(95,861)
(Decrease)/increase in trade and other payables	(87,247)	150,459
Net cash generated from/(used in) operating activities	(665,935)	(254,382)
Cash flows from investing activities		
Purchase of intangible assets	(155,000)	(5,470,789)
Disposals of Intangible Assets	151,264	104,821
Purchase of FVTPL	(187,260)	-
Purchase of other current assets	(151,263)	-
Net cash (used in)/generated from investing activities	(342,259)	(5,365,968)
Cash flows from financing activities		
Net cash proceeds from issue of shares	97,500	8,811,597
Net cash (used in)/generated from financing activities	97,500	8,811,597
Net increase/(decrease) in cash and cash equivalents	(910,694)	3,191,247
Cash and cash equivalents at the beginning of the period/year	1,428,830	286,999
Cash and Cash Equivalents at end of Period/Year	518,136	3,478,246

1. Basis of Preparation

Coinsilium Group Limited (“the Group” or “the Company”) is a limited liability company domiciled in the British Virgin Islands and is quoted on the Aquis Growth Market. The Company was incorporated on 25 September 2014.

Coinsilium is a focused Venture Builder, business accelerator, DeFi advisor and strategic investor operationally based in Gibraltar.

The consolidated interim financial statements have been prepared in accordance with the requirements of the Aquis Growth Market listing rules for Companies and should be read in conjunction with the annual financial statements for the year ended 31 December 2025, which have been prepared in accordance with International Financial Reporting Standards (IFRS) and IFRS Interpretations Committee (IFRS IC) interpretations as adopted by the European Union. As permitted, the consolidated interim financial statements have not been prepared in accordance with International Accounting Standard 34 ‘Interim Financial Reporting’.

2. Financial Information

The consolidated interim financial statements do not constitute statutory accounts. They have been prepared on a going concern basis in accordance with the requirements of the Aquis Growth Market listing rules for Companies and the recognition and measurement criteria of IFRS. Except as described below, the accounting policies applied in preparing the interim consolidated financial statements are consistent with those that have been adopted in the Group’s 2025 audited financial statements. Statutory financial statements for the year ended 31 December 2025 were approved by the Board of Directors on 19 June 2026. The report of the auditors on those financial statements was unqualified.

Going concern

The Directors have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Directors continue to adopt the going concern basis in preparing the Financial Statements.

Risks and uncertainties

The key risks that could affect the Group’s short- and medium-term performance, and the factors that mitigate those risks have not substantially changed from those set out in the Group’s 2025 Annual Report and Financial Statements, a copy of which is available on the Company’s website: www.coinsilium.com. The Group’s key financial risks are liquidity, equity securities price risk and foreign exchange movements.

Accounting policies

The preparation of consolidated interim financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the end of the reporting period. Significant items subject to such estimates are set out in note 4 of the Group’s 2025 Annual Report and Financial Statements. The nature and amounts of such estimates have not changed significantly during the interim period. The consolidated interim financial statements have been prepared on the historical cost basis, except for the measurement to fair value of certain financial instruments.

Changes in accounting policies and disclosures

There are no new and amended IFRS standards that are effective for the first time for the financial year commencing 1 January 2026 that would be expected to have a material impact on the Group.

Change in Accounting Policy – Digital Assets

During the year ended 31 December 2025, the Group changed its accounting policy in respect of digital assets.

Previously, the Group accounted for digital assets using a fair value through profit or loss approach, with realised and unrealised fair value movements recognised within profit or loss and digital assets presented within other current assets.

Following a review of the nature, purpose and holding characteristics of the Group's digital asset portfolio, management concluded that accounting for digital assets under the revaluation model in accordance with IAS 38 *Intangible Assets* provides more relevant and reliable information to users of the financial statements. The revised policy aligns the accounting treatment more closely with the economic characteristics of the Group's holdings and prevailing market practice among comparable entities holding digital assets for treasury purposes. As part of the review, management identified that certain digital assets for which an active market exists, had not been consistently measured at fair value through other comprehensive income ("FVOCI") with some fair value gains and losses previously recognised in profit or loss.

Under the revised policy, digital assets are classified as intangible assets and subsequently measured using the revaluation model where an active market exists. Increases in carrying value arising from remeasurement are recognised in other comprehensive income and accumulated within the digital asset revaluation reserve, except to the extent that they reverse a previous downward revaluation recognised in profit or loss. Decreases in carrying value are recognised in profit or loss to the extent they exceed amounts previously recognised within the digital asset revaluation reserve relating to the same asset or class of assets.

The change in accounting policy has been applied retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*. Comparative information has been restated and the opening statement of financial position at 1 January 2025 has been restated to reflect the revised policy as if it had always been applied.

Please see note 4 to the Consolidated Financial Statements of the Group to 31 December 2025 for further details.

The consolidated interim financial statements for the 6 months ended 30 June 2026 and for the 6 months period ended 30 June 2025 have not been reviewed or audited.

3. Directors Remuneration

Directors of the Company received total remuneration of £284,671 for the 6 months ended 30 June 2026 (30 June 2025: £202,395).

4. Earnings Per Share

Basic earnings per share is calculated by dividing the total comprehensive income attributable to equity shareholders by the weighted average number of ordinary shares outstanding during the period.

	£	Weighted average number of Shares No.	As at 30 June 2026 Earnings per Share £	As at 30 June 2025 Earnings per Share £
Basic EPS				
Earnings attributable to shareholders	(3,062,885)	490,630,075	(0.62)	(0.24)

In the period, the Group operated to a loss such that the effects of the exercise of any dilutive instruments would be anti-dilutive. Consequently, no fully diluted earnings per share has been presented in these interim financial statements.

5. Financial Assets at fair value through profit and loss

At 30 June 2026, the Company owns unlisted shares in:

- Mint Blocks LLC a company incorporated in the USA;
- Coin-Dash Ltd., a company incorporated in Israel;
- Indorse Pte. Ltd, a company incorporated in Singapore,
- Greengage & Co. Group PLC, a company incorporated in UK.
- Dymment Labs Pte. Ltd. (former name: Otomato Pte. Ltd,), a company incorporated in Singapore.
- Predictive Labs Pte. Ltd., a company incorporated in Singapore.

The below table provides a reconciliation of movements in FVTPL investments held in the period:

GBP	Mint Blocks	Coindash	Indorse	Otomato	Predictive Labs	Greengage	Silta	Total
1 January 2025	360,905	632,307	263,699	-	-	652,537	39,793	1,949,241
Foreign exchange	-	(53,847)		-	-	-	(3,389)	(57,236)
30 June 2025	360,905	578,460	263,699	-	-	652,537	36,404	1,892,005
1 January 2026	360,905	145,890	-	63,845	-	363,796	-	934,436
Foreign exchange	-	-	-	1,261	1,709	-	-	2,970
Additions	-	-	-	-	187,260	-	-	187,260
Revaluation	-	(84,745)	-	-	-	(92,445)	-	(177,190)
30 June 2026	360,905	61,145	-	65,106	188,969	271,351	-	947,476

6. OTHER CURRENT ASSETS

Other Current Assets at the reporting date are made up of the following:

	30 June 2026 £	31 December 2025 £
Rights to Future Tokens	130,813	277,961
Crypto Stamps	48,664	48,664
Total	179,477	326,625

7. Intangibles – Digital Asset Tokens

Movements in Digital Asset Tokens in the period were as follows:

	30 June 2026 £	30 June 2025 £
B/f	11,865,879	476,561
Additions	155,000	5,470,789
Disposals	(151,264)	(104,821)
Unrealised (losses)/gains on revaluation	(2,132,995)	4,834
Vested in period	299,510	-
FX	(1,145)	-
Transaction costs	-	(2)
C/f	10,034,985	5,847,361

Of which, comprising:

BTC	8,051,162	5,839,260
YELLOW - unrestricted	33,434	-
YELLOW - restricted	1,940,155	-

8. Dividends

The Directors do not recommend the payment of a dividend.

9. Post Balance Sheet Events

On 14 July 2026 the Group announced that it had undertaken a further USD200,000 investment in Predictive labs under the terms of its preference share option agreement, following the successful achievement of various development milestones associated with Predictive Lab's Nijinn analytics platform.

On 24 August 2026 the Group announced that it had undertaken a further USD100,000 investment in Predictive labs under the terms of its preference share option agreement, following the successful achievement of additional development milestones.

On 16 September 2026 the Group announced it has agreed to provide BeatingHeart Pte Ltd with a convertible loan facility of up to US\$250,000, to be advanced in three instalments, with the first instalment of US\$100,000 having been advanced at the time of announcement.

10. Approval of Interim Financial Statements

The interim financial statements were approved by the Board of Directors on [1].