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30 June 2026

Dotlines Global Limited
("**Dotlines**" or the "**Company**")

Financial Results of Operating Subsidiaries

Full year results of Dotlines International Ltd
17-month period results of Audra Solutions Ltd

Dotlines (AIM: DOTL), a UK-based international technology group operating in the telecommunications, digital infrastructure, cybersecurity and financial technology sectors, announces the audited results for the 12 months ended 31 December 2025 for Dotlines International Ltd ("Dotlines International") and the 17 months ended 31 December 2025 for Audra Solutions Ltd ("Audra"). Dotlines International (previously called Dotlines Global Limited) and Audra are the operating entities of the Company following the acquisition of the entire issued share capital of Dotlines (Guernsey) Ltd, which is the parent of Dotlines International, and Audra by the Company on 11 May 2026.

Accordingly, these results are for a period prior to the acquisition of Dotlines International and Audra by the Company and do not represent consolidated accounts of the Company, Dotlines International and Audra. The Company will publish consolidated interim results for the Dotlines group for the six-month period ending 30 June 2026 by 30 September 2026.

Highlights for Dotlines International[(1)(2)]

- Revenue increased by 4.9% to £21.5m (2024: £20.5m)
- Profit before tax increased by 10% to £1.1m (2024: £1.0m)
- Profit after tax increased by 3.8% to £0.9m (2024: £0.8m)
- Total net assets increased by 9.1% to £2.4m as at 31 December 2025 (31 December 2024: £2.2m)

(1) Based on the consolidated financial statements for Dotlines International Ltd. The products and services of Audra were commercially launched in 2025 and therefore minimal revenue has been recorded up to 31 December 2025.
(2) Percentage movements are calculated using the underlying unrounded figures.

Further details regarding the acquisition of Dotlines International and Audra can be found in the Company's Admission Document, dated 20 April 2026, which, along with the Company's interim results for the six months ended 31 December 2025, is available on the Company's website here.

The full report and financial statements for Dotlines International for the year ended 31 December 2025 and Audra for the 17-month period ended 31 December 2025 will be filed with Companies House shortly. The comparative period for Audra is the twelve-month period ended 31 July 2024.

For the period under review, and until 11 May 2026, Dotlines International was named Dotlines Global Limited.

For further information please contact:

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About Dotlines

Dotlines Global Ltd (AIM: DOTL) is a UK-based international technology group operating in the telecommunications, digital infrastructure, cybersecurity and financial technology sectors. Founded in Malaysia in 2007 as a bespoke B2B software development business, it has since grown to offer a range of products, platforms and solutions for both B2B and B2C customers. Its two core areas of activity are digital content and services – principally, the Sohoj digital lifestyle platform for migrant populations in Malaysia, which has served over a million migrants from countries across Asia – and telecom products and services in the UK comprising: the Catena OSS and BSS software platform for internet service providers; Audra SME- and consumer-focused cybersecurity solutions; and the Carnival Internet full fibre broadband service.

For more information, visit: www.dotlinesglobal.com.

Results of Dotlines International Limited (formerly Dotlines Global Limited)

Dotlines International Limited (formerly Dotlines Global Limited)
Consolidated Statement of Comprehensive Income
Year ended 31 December 2025

	Notes	Audited Year ended 31 December 2025 £'000	Audited Year ended 31 December 2024 £'000
Revenue	3	21,467	20,460
Cost of goods		(19,041)	(17,875)
Gross profit		2,426	2,585
Other income		72	191
Administrative expenses		(1,365)	(1,723)
Operating profit		1,133	1,053
Finance costs		(70)	(55)
Profit before taxation		1,063	998
Taxation	4	(223)	(201)
Profit from continuing operations		840	797
Profit for the year		**840**	**797**
Other comprehensive income		4	11
Total comprehensive profit for the year		**844**	**808**

Profit per share		Year ended 31 December 2025 £	Year ended 31 December 2024 £
Basic and diluted profit per share	5	0.11	212.13
Basic and diluted profit per share from continuing operations	5	0.11	212.13

Dotlines International Limited (formerly Dotlines Global Limited)
Consolidated Statement of Financial Position
As at 31 December 2025

	Note	Audited Year ended 31 December 2025 £'000	Audited Year ended 31 December 2024 £'000
Assets			
Non-current assets			
Property, plant and equipment		36	40
Right of use asset		-	28
Intangible assets		124	172
Investments		-	-
Other financial assets		-	3
Total non-current assets		160	243
Current assets			
Inventory		-	-
Trade and other receivables	6	2,878	1,850
Cash and cash equivalents		50	117
Other financial assets	10	2,608	3,443
Other non-financial assets	11	1,755	400
Current tax assets		-	-
Total current assets		7,291	5,810
Total assets		7,451	6,053
Liabilities			
Current liabilities			
Trade and other payables	7	3,117	1,363
Lease liabilities		-	29
Borrowings	8	127	161
Other financial liabilities	9	1,290	1,705
Current tax liabilities		349	356
Deferred tax liabilities		1	1
Other current liabilities		28	3
Total current liabilities		4,912	3,618
Net current assets		2,379	2,192
Non-current liabilities			
Lease liabilities		-	1
Total non-current liabilities		-	1
Total liabilities		4,912	3,619
Total net assets		**2,539**	**2,434**
Capital and reserves			
Share capital		80	1,442
Capital reserve		-	2
Retained earnings		1,057	976
Group reorganisation reserve		1,384	-
Foreign currency translation reserve		18	14
Equity shareholders' funds		**2,539**	**2,434**

Dotlines International Limited (formerly Dotlines Global Limited)
Consolidated Statement of Cash Flows
Year ended 31 December 2025

	Audited Year ended 31 December 2025 £'000	Audited Year ended 31 December 2024 £'000
Cash flows from operating activities		
Profit/(Loss) after tax	840	797
Adjustments for:		
Depreciation and amortisation	97	269
Interest on loan	54	33
Interest on lease liability	1	4
Operating cash flow before changes in working capital	992	1,103
Changes in inventory	-	2
Changes in trade and other receivables	(1,200)	851
Changes in other assets	(1,355)	(398)
Changes in trade payables	1,925	(961)
Change in other financial liabilities	(1,181)	267
Changes in other current liabilities	26	(30)
Net movement in working capital	(1,785)	(268)
Net cash flow from operating activities	(793)	835
Cash flow from investing activities		
Purchase of property, plant and equipment	(17)	(31)
Increase in Intangible assets	-	-
Investments sold/(purchased)	-	-
Net cash flow from investing activities	(17)	(31)
Cash flow from financing activities		
Payment of lease liability	(30)	(46)
Payment of interest on loan	(54)	(33)
Net movement in loans and advances with related parties	859	(1,179)
Proceeds from borrowings	(34)	161
Net cash flow from financing activities	741	(1,097)
Net change in cash and cash equivalents	(69)	(293)
Exchange difference in cash and cash equivalents	2	(85)
Opening cash and cash equivalents	117	494
Closing cash and cash equivalents	50	117

Dotlines International Limited (formerly Dotlines Global Limited)
Consolidated Statement of Changes in Equity
Year ended 31 December 2025

	Share capital £'000	Group Reorganisation Reserve £'000	Capital Reserve £'000	Retained Earnings £'000	Equity Instrument FVOCI £'000	Foreign currency translation reserve £'000	Total Equity £'000
At 1 January 2024	**1,442**	**-**	**2**	**710**	**-**	**3**	**2,157**
Profit for the year	-	-	-	797	-	-	797
Reserve on conversion in foreign currency	-	-	-	-	-	11	11
Total comprehensive income	**-**	**-**	**-**	**797**	**-**	**11**	**808**
Dividends declared	-	-	-	(531)	-	-	(531)
At 31 December 2024	1,442	-	2	976	-	14	2,434
At 1 January 2025	1,442	-	2	976	-	14	2,434
Profit for the year	**-**	**-**	**-**	**840**	**-**		**840**
Reserve on conversion in foreign currency	-	-	-	-	-	4	4
Total comprehensive income	-	-	-	840	-	4	844
Group reorganisation	**(1,362)**	**1,384**	**(2)**				**20**
Dividends declared	-	-	-	(759)	-	-	(759)
At 31 December 2025	**80**	**1,384**	**-**	**1,057**	**-**	**18**	**2,539**

1. General information

Dotlines International Limited (formerly Dotlines Global Limited having changed its name on 11 May 2026) ("Dotlines International") is a limited company incorporated in England and Wales (company registration number 15833159) with its registered office address at 106 Baker Street, 1st Floor Office, London, W1U 6TW.

The primary business activities of Dotlines International, together with its subsidiaries (the "Dotlines International Group"), are general wholesale trade business, management consultancy services, and providers and facilitators of information communications and technologies.

2. Accounting policies

Basis of preparation

The Consolidated Financial Statements ("financial statements") for the year ended 31 December 2025 have been prepared on a going concern basis in accordance with UK-adopted International Accounting Standards and its interpretations ("IFRS"), as issued by the International Accounting Standards Board ("IASB"). All accounting policies have been applied consistently to all periods presented in these consolidated financial statements.

The financial statements are presented in GBP, which is the Dotlines International Group's presentational currency and amounts are rounded to the nearest thousand pounds, unless otherwise stated. The subsidiaries' functional currency is Singapore Dollars and Malaysian Ringgit. The parent's functional currency is pounds sterling.

The Dotlines International Group maintains its books and records in the functional currency of its respective subsidiaries and prepare financial statements in accordance with Generally Accepted Accounting Principles in the resident country. For the convenience of the reader, the Dotlines International Group has translated local currency amounts for the fiscal year ended 31 December 2025 and 31 December 2024 into GBP as per the guidance given under IAS 21 – Foreign Exchange. These translations should not be considered representations that any such amounts have been, could have been or could be converted into GBP at that or any other exchange rate as of that or any other date.

The principal accounting policies that have been applied to the financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

Group reorganisation and common control transactions

The acquisition of Dotlines Pte. Ltd. by Dotlines International Limited has been accounted for as a group reorganisation involving entities under common control. The consolidated financial statements have therefore been prepared using merger / pooling-of-interests principles, under which the assets and liabilities of the combining entities are recognised at their existing carrying values. The difference between the share capital issued by Dotlines International Limited and the carrying value of the interests acquired has been recognised in the group reorganisation reserve.

Going concern

For the year ended 31 December 2025 the Dotlines International Group generated a profit after tax of £840,000 (year to 31 December 2024: £797,000) and total comprehensive income of £844,000 (year to 31 December 2024: £808,000) and had net current assets of £2,379,000 as at that date (31 December 2024: £2,192,000). The Company's cash and cash equivalents amounted to £50,000 as at 31 December 2025 (31 December 2024: £117,000).

The Directors have made an assessment of the Dotlines International Group's ability to continue as a going concern and is satisfied that the Dotlines International Group has the resources to continue in business for the foreseeable future. Furthermore, the Directors are not aware of any material uncertainties that may cast significant doubt upon the Dotlines International Group's ability to continue as a going concern.

3. Revenue from contracts with customers

All of the revenue arises in Singapore and Malaysia and is considered to arise from activities and general wholesale trade business, management consultancy services, and as providers and facilitators of information communications and technologies. The revenue is recognised at a point in time in accordance with the accounting policy noted earlier.

There are no contract assets and liabilities in the statement of financial position at each reporting date with the only balance due from customers being the trade receivables.

Total revenue from contracts with customers for each year:

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Sale of mobile data top-up via Sohoj	18,090	17,485
Telecom value-added services revenue	3,027	2,512
Others	350	463
	21,467	20,460

4. Taxation

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Current tax charge	223	201
	223	201

Effective Tax rate Reconciliation **As per the overseas tax provision**	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Overseas tax provision reconciliation	121	(25)
Taxation at overseas statutory tax rate @ 24%	29	(6)
Expenses not deductible for tax purpose	4	3
GAAP Adjustments	6	30
Prior Period Tax Adjustment	19	-
Tax expenses for the year	**58**	**27**
Estimated Chargeable Income before deducting Exempt Amount	969	1,023
Taxation at statutory tax rate @ 17%	**165**	**174**
Tax expense for the Year	**223**	**201**

5. Earnings per share

Basic and diluted earnings per share is calculated by dividing the profit attributable to owners of Dotlines International Limited by the weighted average number of ordinary shares in issue during the period.

Continuing operations	Year ended 31 December 2025	Year ended 31 December 2024
Profit for the year attributable to owners of the parent - £	839,823	797,195
Weighted average number of shares	8,000,000	3,758
Basic & diluted earnings per share – £	0.11	212.13

6. Trade and other receivables

Due in one year	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Trade receivables	2,770	556
Amounts owed by related parties	108	1,294
	2,878	**1,850**

7. Trade and other payables

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Trade payables	3,117	1,363
Total	**3,117**	**1,363**

8. Borrowings

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Unsecured		
Third party unsecured loan	127	161
Total	**127**	**161**

* The balance relates to an unsecured loan facility from a body corporate which remained outstanding at the year end. The facility carries a fixed service fee of 12%. The facility remained outstanding at the reporting date under an extension arrangement agreed with the lender.

9. Other financial liabilities

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Dividend Payable (Current)	1,264	1,671
Other Financial Liabilities	26	34
Total	**1,290**	**1,705**

10. Other financial assets

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Loan and advances to related parties*	2,518	3,265
Security deposits	34	34
Other current assets	56	147
	2,608	**3,446**
Current	2,608	3,443
Non-current	-	3
	2,608	**3,446**

*The Dotlines International group has given 3% interest bearing loan to its related party which is repayable on demand.

11. Other non-financial assets

	Year ended 31 December 2025 £'000	Year ended 31 December 2024 £'000
Advance to vendor	1,755	400
	1,755	**400**
Current	1,755	400
Non-current	-	-
	1,755	**400**

*Advances have been provided to related parties towards the development and implementation of a software platform. These advances will be adjusted against the technical know-how/royalty expense to be incurred towards use of the software platform.

12. Events after the reporting period

On 11 May 2026, as part of the wider Dotlines / Ikigai transaction and AIM admission, Dotlines Global Limited became the Company's person with significant control. On the same date, Dotlines Global Limited commenced trading on AIM under the ticker DOTL.

Subsequent to the reporting date, intercompany balances between Audra Solutions Limited and Dotlines International Limited as well as loans advanced by the founder Mr Mahbubul Matin, and dividends payable were eliminated on consolidation and accordingly do not represent liabilities of the consolidated group.

The directors have assessed this as a non-adjusting post balance sheet event and no adjustment has been made to these financial statements.

Results of Audra Solutions Limited

Audra Solutions Limited
Statement of Financial Performance
Period ended 31 December 2025

	Notes	Un-Audited 17-month period ended 31 December 2025 £	Un-Audited 12-month period ended 31 July 2024 £
Revenue	3	104,010	9,995
Cost of goods		(15,812)	-
Gross profit		88,198	9,995
Other income		119,920	-
Administrative expenses		(1,120,163)	(431,034)
Operating loss		(912,045)	(421,039)
Finance costs		(47,518)	-
Loss before taxation		(959,563)	(421,039)
Taxation		-	-
Loss from continuing operations		(959,563)	(421,039)
Loss for the year	4	(959,563)	(421,039)
Other comprehensive income		**-**	**-**
Total comprehensive loss for the year		(959,563)	(421,039)

Loss per share		Un-Audited 17-month period ended 31 December 2025 pence	Un-Audited 12-month period ended 31 July 2024 pence
Basic and diluted loss per share	5	(3,296)	(421,039)

Audra Solutions Limited
Statement of Financial Position
As at 31 December 2025

	Notes	Un-Audited As at 31 December 2025 £	Un-Audited As at 31 July 2024 £
Assets			
Non-current assets			
Property, plant and equipment		11,328	9,811
Intangible assets		2,692,271	1,435,322
Total non-current assets		2,703,599	1,445,133
Current assets			
Inventory		158,061	-
Trade and other receivables	6	300,771	38,669
Cash and cash equivalents		21,048	11,943
Total current assets		479,881	50,612
Total assets		3,183,480	1,495,745
Liabilities			
Current liabilities			
Trade and other payables	7	730,015	79,373
Borrowings	8	3,829,854	1,843,100
Total current liabilities		4,559,870	1,922,473
Net liabilities		(1,376,390)	(426,728)
Capital and reserves			
Ordinary Share capital		10,000	100
Accumulated losses		(1,386,390)	(426,827)
Equity shareholders' funds		(1,376,390)	(426,727)

Audra Solutions Limited
Statement of Cash Flows
Period ended 31 December 2025

	Un-Audited 17-month period ended 31 December 2025	Un-Audited 12-month period ended 31 July 2024
	£	£
Cash flows from operating activities		
Loss before tax	(959,563)	(421,039)
Adjustments for:		
Depreciation	4,863	1,042
Amortisation	176,502	94,565
Net finance costs	47,518	-
Taxation	-	-
Operating cash flow before changes in working capital	(730,680)	(325,433)
Changes in inventory	(158,061)	-
Changes in trade and other receivables	(262,102)	40,136
Change in trade and other payables	650,642	(251,261)
Net cash flow from operations	(500,201)	(536,558)
Cash flow from investing activities		
Purchase of intangibles	(1,433,451)	(1,210,602)
Purchase of property, plant and equipment	(6,380)	(10,853)
Net cash flow from investing activities	(1,439,831)	(1,221,455)
Cash flow from financing activities		
Proceeds from issue of share capital	9,900	-
Receipt of loans	1,939,237	1,747,765
Net cash flow from financing activities	1,949,137	1,747,765
Net change in cash and cash equivalents	9,105	(10,248)
Opening cash and cash equivalents	11,943	22,191
Closing cash and cash equivalents	21,048	11,943

Audra Solutions Limited
Statement of Changes in Equity
Period ended 31 December 2025

	Share capital	Retained Earnings	Total Equity
	£	£	£
At 13 October 2022	-	-	-
Issue of share capital	100	-	100
Loss for the period	-	(5,788)	(5,788)
At 31 October 2023	100	(5,788)	(5,688)
At 1 November 2023	100	(5,788)	(5,688)
Loss for the period	-	(421,039)	(421,039)
At 31 July 2024	100	(426,827)	(426,727)
At 1 August 2024	100	(426,827)	(426,727)
Subdivision of shares	-	-	-
Issue of shares during the period	9,900	-	9,900
Loss for the period	-	(959,563)	(959,563)
At 31 December 2025	10,000	(1,386,390)	(1,376,390)

Audra Solutions Limited

Selected notes to the Financial Statements (the full set of notes are available in the annual report and accounts)

Period ended 31 December 2025

1. General information

Audra Solutions Limited is a limited company ("Company") incorporated in the United Kingdom under the Companies Act 2006 (registration number 14416796). The Company is domiciled in the United Kingdom and its registered address is 106 Baker Street, 1st Floor Office, London, England, W1U 6TW.

The Company's principal activities are the provision of cybersecurity and information technology services.

2. Accounting policies

Basis of preparation

The Financial Statements presents the financial results and financial position of Audra Solutions Limited for the period ended 31 July 2024 and the period ended 31 December 2025. The Company had a long period of account in the period ending 31 October 2023 due to the Company being incorporated on 13th October 2022. Management then decided to change the year end to July 2024 instead of October 2024 to align the period end with the anticipated reporting dates for future periods, however following the completion of the acquisition by Ikigai Ventures Limited subsequent to period end, the consolidated group's year end will be 31 December, hence the preparation of these financial statements to the period ended 31 December 2025.

The Financial Statements have been prepared on a going concern basis and has been prepared under International Financial Reporting Standards and Interpretations as adopted by the UK (collectively IFRSs) ("IFRS") and International Financial Reporting Interpretations Committee ("IFRIC") interpretations as adopted by the UK- adopted IFRS.

The Financial Statements are presented in GBP, which is also the Company's functional currency and amounts are rounded to the nearest pound, unless otherwise stated.

The principal accounting policies that have been applied to the Financial Statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

Going concern

For the period ended 31 December 2025, the Company incurred a loss of £959,563 (period ending 31 July 2024: loss £421,039) and had net current liabilities of £1,376,390 as at that date. The Company's cash and cash equivalents amounted to £21,048 as at 31 December 2025.

The Directors have made an assessment of the Company's ability to continue as a going concern and is satisfied that the Company has the resources and ongoing support from the Parent and the Group to continue in business for the foreseeable future. The Directors are confident support from companies under common control will be provided in the form of interest free loans. Support is expected to be provided for at least 12 months from the date of admission, although this is not legally binding. The directors believe the amount of support available will be adequate for the Company to satisfy its liabilities as they fall due for at least the next 12 months from the date of admission.

Furthermore, the Directors are not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern.

3. Revenue from contracts with customers

All of the revenue arises in the United Kingdom and are considered to arise from cybersecurity and information technology services. The revenue is recognised at a point in time in accordance with the accounting policy noted earlier.

There are no contract assets in the statement of financial position at each reporting date and liabilities in the statement of financial position at each reporting date relate to deferred income recognised.

	Period ended 31 December 2025 £	Period ended 31 July 2024 £
Catena Sales	65,654	-
Carnival Sales	7,455	-
Audra Sales	30,900	9,995
	104,010	9,995

4. Loss for the year

Total comprehensive income for the year is stated after charging:

	Period ended 31 December 2025 £	Period ended 31 July 2024 £
Depreciation of property, plant and equipment	4,863	1,042
Amortisation of IP	176,502	94,565
Foreign exchange (gains)/losses	(208)	-
	181,157	95,607

5. Loss per share

Basic and diluted loss per share is calculated by dividing the loss attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period detailed.

Continuing operations

	Period ended 31 December 2025	Period ended 31 July 2024
Loss for the period/year	(959,563)	(421,039)
Weighted average number of shares	29,111	100
Basic and diluted earnings per share – pence	(3,296)	(421,039)

6. Trade and other receivables

Due in one year	As at 31 December 2025 £	As at 31 July 2024 £
Trade receivables	89,380	4,460
Amounts owed by related parties	167,110	16,350
Other receivables	-	2,859
Prepayments	44,281	15,000
	300,771	38,669

7. Trade and other payables

Amounts due in under one year:

	31 December 2025 £	31 July 2024 £
Bank overdraft	6,616	-
Trade payables	239,737	14,071
Other taxes and social security	481,662	30,977
Other creditors	-	6,750
Accruals and deferred income	2,000	27,575
	730,015	79,373

8. Borrowings

Amounts due in under 1 year:

	31 December 2025 £	31 July 2024 £
Loans from directors	586,146	55,773
Loans from related parties	3,211,891	1,787,327
Other loans	31,817	-
	3,829,854	1,843,100

The loans from directors are unsecured, interest free and repayable on demand.

Loans from related parties are interest free and repayable on demand.

Other loans bear an interest rate of 5.15% per calendar month.

9. Related Party Transactions

Key management compensation is shown in the full annual report and accounts. There were no other key management personnel other the Directors. The loans made from the Directors and other related parties are detailed below:

	31 December 2025 £	31 July 2024 £
Loans from Directors	(586,146)	(55,773)
Loans from related parties	(3,211,891)	(1,787,327)
Loans to related parties	167,110	16,350

Above balances are the outstanding balances at each reporting date. The loan terms are detailed in note 8. Loans from related parties and loans to related parties are non-interest bearing and repayable upon demand.

10. Events after the reporting period

On 11 May 2026, as part of the wider Dotlines / Ikigai transaction and AIM admission, Dotlines Global Limited became the Company’s person with significant control. On the same date, Dotlines Global Limited commenced trading on AIM under the ticker DOTL.

Subsequent to the reporting date, intercompany balances between Audra Solutions Limited and Dotlines International Limited as well as loans advanced by the founder Mr Mahbubul Matin, and dividends payable were eliminated on consolidation and accordingly do not represent liabilities of the consolidated group.

The directors have assessed this as a non-adjusting post balance sheet event and no adjustment has been made to these financial statements.