



Strategic priority for Bitcoin mining and publication of the half-year financial statements as of September 30, 2025

- The acquisition of Bitcoins has now reached a first level and the objective is to increase purchases by using non-dilutive financing
- Bitcoin mining (*Earn*) generates returns of around 18-20% per year with a Bitcoin at \$90,000 and the objective is to increase the number of servers using any attractive financing method such as loans with constant amortization or loans repayable in fine
- The virtual world (*Create*) was not open to the public during the half-year and, in the short term, is therefore subject to a significant accounting impairment as of September 30, 2025
- As a result of this accounting impairment decision, consolidated net income at September 30, 2025 was -€12 million
- Given the returns obtained, CBI decided to focus on Bitcoin mining in the short term, while working with Blockware Solutions on a new activity, namely the extension of the mining platform to server rentals for artificial intelligence

Paris, France, January 29, 2026 at 10:00 p.m., (CBI, Euronext Growth Paris: FR0014007LWO - ALCBI; OTCQB: CBIPF) – CRYPTO BLOCKCHAIN INDUSTRIES ("CBI") provides an update on the ACE (Acquire, Create, Earn) strategy and publishes its half-year financial statements as of September 30, 2025. In a still volatile market environment, the Group continues to execute its ACE strategy with a long-term perspective, with a short-term priority given to Bitcoin mining given the returns obtained, while working on extending the mining platform to server rentals used for artificial intelligence. As the AlphaVerse world was not open on September 30, 2025, an accounting depreciation is noted.

Update on the ACE (Acquire, Create, Earn) strategy and short-term priority to Bitcoin mining

CBI continues to deploy its ACE strategy, which revolves around the acquisition of digital assets (*Acquire*), the development of a virtual world platform (*Create*), and Bitcoin mining (*Earn*). This approach allows the group to structure its development and to prioritise its investments with a view to profitable long-term development.

Acquire

The goal is the long-term constitution of a digital asset portfolio. The acquisition of Bitcoins has now reached a first level.

The priority now is to increase purchases by optimising the use of non-dilutive financing, thus strengthening the group's exposure to crypto-assets.

Create

The goal is to create proprietary virtual worlds with their associated tokens, tokens that can then be sold or exchanged to acquire more Bitcoins or servers.

The virtual world "AlphaVerse" was not open to the public in the six months ended September 30, 2025. In the short term, this situation leads to a technical decision to write down the assets in accounting, in accordance with the principles of accounting prudence.

The teams remain mobilized, especially on the upcoming release of the emoji™ game Marble Dash and the launch of the associated EMJ token.

The game's trailer (https://www.youtube.com/watch?v=jlslMlsh_nxQ) has been viewed more than 2 million times since January 5, 2026. Information on this project is available at: <https://emojimarbledash.com/>.

Earn

The amount invested to date is in the range of US\$3.8 million, with the latest tranche of 110 servers being connected to the Bitcoin network.

Bitcoin mining currently generates annualized returns in the range of 18-20% per year with a Bitcoin price in the region of \$90,000.

At the beginning of 2026, taking into account the latest investments made, CBI generates a monthly turnover of around \$210,000 and, after payment for electricity, a margin of around \$66,000.

This profitability is likely to go up as well as down, depending on the price of Bitcoin, which directly influences the value of the commissions received, the cost of electricity, as well as the difficulty rate of the Bitcoin network, which measures the complexity of mining a Bitcoin block.

The resale price of the servers is not taken into account in these calculations.

Priority to Bitcoin mining

Given the returns obtained, Bitcoin mining is the priority of CBI's operational developments. The goal is to increase the number of servers in operation as part of its partnership with Blockware Solutions.

As such, CBI is working on the implementation of additional financing, using any attractive financing method and in particular loans with constant amortisation or loans with *repayment in fine*.

Possible extension of the servers used to artificial intelligence

The operational organization used for Bitcoin mining can be applied for the acquisition and rental of servers for artificial intelligence. Given the returns obtained, CBI decided to focus on Bitcoin mining in the short term, while working with Blockware Solutions on a new activity, namely the extension of the mining platform to server rentals for artificial intelligence

Consolidated half-year financial statements as of September 30, 2025

CONSOLIDATED INCOME STATEMENT

In K€	30.09.2025	30.09.2024
Revenue	2 522,4	2 183,9
Cost of goods sold	(1 684,6)	(122,6)
GROSS MARGIN	837,7	2 061,3
Research and development expenses	(469,6)	(662,7)
Marketing and selling expenses	(478,0)	(667,2)
General and administrative expenses	(615,3)	(709,3)
Other operating income (expense)	(32,3)	(899,9)
CURRENT OPERATING INCOME (LOSS)	(757,5)	(877,7)
Other income (expense)	(10 348,2)	(260,2)
OPERATING INCOME (LOSS)	(11 105,7)	(1 137,9)
Cost of debt	(92,8)	(206,6)
Other financial income (expense)	(183,4)	(358,5)
NET FINANCIAL INCOME AND EXPENSES	(276,2)	(565,0)
Income tax	24,7	-
NET INCOME (LOSS) FROM CONTINUING OPERATIONS	(11 357,2)	(1 702,9)
Net income (loss) from discontinued operations	-	-
NET INCOME (LOSS)	(11 357,2)	(1 702,9)

Consolidated Revenue – Gross Margin

As of September 30, 2025, the Group's consolidated revenue amounted to €2,522K, compared to €2,184K for the first half of the previous year. It mainly comes from:

- Bitcoin sales,
- provision of services,
- and the first revenues from Bitcoin mining activity.

The gross margin was 33.2%, down from 94.4% in the previous period, reflecting in particular the integration of the cost of the Bitcoins sold as well as the expenses related to the gradual ramp-up of mining activity.

Current operating income

Current operating income amounted to -€758K for the period, compared to -€878K for the same period of the previous year. This result remains of the same order of magnitude and reflects the Group's continuous development efforts.

Operating income and net income (Group share)

Other operating income and expenses amounted to -€10,348K, compared to -€260K in the same period last year. This significant change is mainly due to the recognition of non-recurring expenses, mainly corresponding to impairments of intangible assets and trade receivables, decided in a prudent manner, in particular in connection with the postponement of the deployment schedule of the AlphaVerse project.

As a result, operating income was -€11,106K for the half-year, and consolidated net income (Group share) was -€11,362K, compared with -€1,138K and -€1,710K respectively in the first half of the previous year.

STATUTORY AUDITORS' OPINION ON THE HALF-YEAR FINANCIAL STATEMENTS

As part of their limited review of the consolidated half-year financial statements ended September 30, 2025, the statutory auditors were unable to verify, with the required level of assurance, that all the conditions set out in IFRS 15 were met to recognize the revenue from services provided by CBI to Blockware Solutions for an amount of €851.7K and the related result. The statutory auditors' report with this reservation is included in the half-year financial report.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS (in K€)	30.09.25	31.03.2025
Non-current assets	12 630,1	15 267,7
Current assets	11 025,4	9 263,9
Total assets	23 655,4	24 531,7

EQUITY & LIABILITIES (in K€)	30.09.25	31.03.2025
Total equity	9 522,9	15 768,0
Non-current liabilities	11 177,5	3 874,9
Current liabilities	2 955,1	4 888,7
Total equity and liabilities	23 655,4	24 531,7

As of September 30, 2025, consolidated equity (Group share) amounted to €9.3 million, compared with €15.5 million as of March 31, 2025, mainly reflecting the net loss for the half-year, which was itself largely impacted by the impairments recorded during the period.

Intangible assets amounted to €4.0 million, compared to €10.5 million at the end of the previous year, due to impairments on assets related to the AlphaVerse project, in a context of a shift in the operational deployment schedule.

Property, plant and equipment increased as a result of the investments made in Bitcoin mining servers, reflecting the priority given to the development of this activity.

Stocks of crypto-assets (tokens, NFTs and Bitcoins) stood at €4.0 million, up from March 31, 2025, reflecting acquisitions made on the market as well as Bitcoins generated by mining activity during the period.

Cash and cash equivalents amounted to €4.1 million as of September 30, 2025, compared with €1.4 million at the end of the previous year, reflecting the strengthening of the Group's liquidity following the operations carried out during the half-year.

The Group's financial debt remains mainly made up of advances granted by the main shareholder, Ker Ventures SARL, and lease liabilities accounted for in accordance with IFRS 16

All detailed financial information is presented in the half-year financial report published by the Company.

CHANGE IN CONSOLIDATED SHAREHOLDERS' EQUITY

Amounts in K€	Capital	Share premium	Treasury shares	Consolidated reserves	Shareholders equity	Minority interests	Total equity
At March 31, 2025	26 276,4	10 025,4	7 553,3	(28 312,3)	15 497,1	225,1	15 768,0
Net income (loss) for the period	-	-	-	(11 362,0)	(11 362,0)	4,8	(11 357,2)
Translation adjustments	-	-	-	(78,7)	(78,7)	(32,2)	(111,0)
IFRS 9 Restatement	-	-	-	(39,4)	(39,4)	-	(39,4)
Comprehensive income				(11 480,2)	(11 480,2)	(27,5)	(11 507,6)
Capital increase	2 399,9	5 925,9	-	-	8 325,8	-	8 325,8
Treasury shares transactions	-	-	604,1	-	604,1	-	604,1
IFRS 2 Share-based Payments	-	-	(3 596,5)	-	(3 596,5)	-	(3 596,5)
Result on treasury shares	-	-	-	(71,0)	(71,0)	-	(71,0)
Others changes	-	-	-	-	-	-	-
At September 30, 2025	28 676,3	15 951,3	4 561,0	(39 863,5)	9 279,4	197,7	9 522,9

CONSOLIDATED CASH FLOW STATEMENT

(K€)	Sept. 30, 2025	Sept. 30 2024
CASH FLOW BEFORE NET COST OF DEBT AND TAXES	(1 827,6)	(2 039,1)
CASH USED IN OPERATING ACTIVITIES	(3 981,2)	(2 375,5)
CASH USED IN INVESTING ACTIVITIES	(2 889,7)	(218,1)
CASH PROVIDED (USED IN) BY FINANCING ACTIVITIES	9 445,7	2 521,6
NET CHANGE IN CASH AND CASH EQUIVALENTS	2 681,6	(78,2)
(K€)	Sept. 30, 2025	Sept. 30 2024
Net opening cash balance	1 417,0	234,7
Net closing cash balance	4 098,7	156,5
NET CHANGE IN CASH AND CASH EQUIVALENTS	2 681,6	(78,2)

Warnings

The implementation of CBI projects, as well as their operational budget and financing plan, remain fundamentally subject to major uncertainties. Failure to achieve the underlying assumptions could have a material and adverse impact on the value of CBI's assets and liabilities. In addition, investing in crypto-assets involves risks related in particular to their intrinsic volatility that may affect CBI's financial performance. CBI reminds investors that the past performance of crypto-assets is not a guarantee of their future performance. A detailed description of the risks associated with an investment in CBI's securities is available in the Company's financial reports on its website.

About CRYPTO BLOCKCHAIN INDUSTRIES SA

CRYPTO BLOCKCHAIN INDUSTRIES ("CBI") is a French company listed on Euronext Growth (compartment E2) and on OTCQB, whose objective is to build the largest possible portfolio of Bitcoins and other crypto-assets by acquiring them at below-market prices via the ACE strategy: buy mainly Bitcoins on the market (ACQUIRE), develop utility tokens and proprietary digital assets that can be sold in exchange for Bitcoins (CREATE), and acquire Bitcoin at a reduced cost through mining operations (EARN) as part of a long-term strategic partnership with Blockchain Solutions, one of the leading Bitcoin miners in the United States. For more information, visit www.cbicorp.io and www.alphaverse.com

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