PRESS RELEASE

Paris, France – 31 July 2026 at 10:30pm CET

Annual Results as at March 31, 2026: Strategic Choice to Prioritize Bitcoin Mining and Depreciate the Assets of the CREATE Activity, with the Objectives of Operational Break-Even and The Acquisition of AI Servers

- **CBI reminds its strategic decision announced in March 2026 to prioritize Bitcoin mining and pause the CREATE activity**
- **The annual results as of March 31, 2026 are in line with this choice and impacted by the depreciation of the CREATE assets**
- **This strategic decision improves the Company's cash position and does not result in any dilution of the shareholder base**
- **Objectives: Achieve operational equilibrium and acquire servers dedicated to artificial intelligence**

Paris, France, July 31, 2026, at 10:30 p.m. CET *(CBI, Euronext Growth Paris: FR0014007LWO – ALCBI;* OTCQB: CBIPF) – CRYPTO BLOCKCHAIN INDUSTRIES ("CBI") recalls its strategic decision announced in March 2026 to prioritize Bitcoin mining activities and pause the development of the CREATE business. The financial statements as of March 31, 2026 are impacted by the accounting impairment of CREATE assets. These strategic decisions are expected to improve the Company's cash position and do not result in any dilution of the shareholding. The objectives of CBI are to achieve operational balance and to expand the server park by adding machines dedicated to artificial intelligence.

Reminder of the March 2026 announcement to prioritize Bitcoin mining and pause CREATE development activity

March 2026 Strategic Decisions

CBI has confirmed its decision to prioritize Bitcoin mining (ACQUIRE/EARN). CBI also announced the pause in the development of the CREATE activities (emoji™, AlphaVerse/Football at AlphaVerse) and the search for partners, with an accounting impairment of the assets attached to this activity.

These impairments have a positive impact on CBI's cash position

These strategic decisions are expected to improve the Company's cash position. In particular, CBI has already parted ways with the employees and consultants of the CREATE activity.

No dilution of the shareholding

These decisions also have no impact on the dilution of the shareholding, as the only ongoing program remains that of the BSA A exercisable at €0.40 per share and the BSA B exercisable at €0.60 per share, and which overall represent a dilution of around 4.1% of the existing shareholder base.

OBJECTIVES: ACHIEVE OPERATIONAL BALANCE AND ACQUIRE SERVERS DEDICATED TO ARTIFICIAL INTELLIGENCE

The Group's main activity is currently focused on the acquisition (ACQUIRE) and mining of Bitcoins (EARN), with the objectives of achieving operational balance and expanding the server park with the acquisition of servers dedicated to artificial intelligence.

Since 1 April 2026, overhead costs have been reduced to a minimum and mainly cover external costs. Frédéric Chesnais' remuneration is now linked to CBI's performance. The same is true of rents.

In view of the decisions announced above, development and marketing costs will be almost zero as of October 1, 2026.

As far as partners' current accounts are concerned, the payment of interest is also linked to the performance of the company. The payment of part of the interest accrued at 31 March 2026 and that of the 2026-2027 financial year are linked to CBI's future performance (see Annual Financial Report at 31 March 2026).

GOING CONCERN PRINCIPLE

The Company is financed entirely by equity and current account advances from Ker Ventures, with the exception of a $1 million debt that is collateralized entirely by Bitcoins.

The Company has reviewed its liquidity risk based on forecasts covering a period of 12 months from the date of this document. These forecasts, the timing of which is uncertain, have been prepared without recourse to external financing. In particular, they assume that the price of Bitcoin is not significantly lower than $65,000, the break-even point for mining operations. This profitability is likely to increase or decrease depending on various criteria, including the purchase price of the servers, their resale price, the cost of electricity, as well as the difficulty rate of the Bitcoin network, which measures the complexity of mining a block.

On the basis of these assumptions, the Company considers that it has the means to meet its obligations, to continue its activity and to be able to meet its 12-month maturities.

Further information is available in the Annual Financial Report as of March 31, 2026.

CONSOLIDATED ANNUAL RESULTS AS OF MARCH 31, 2026

The Annual Financial Report is available on the www.cbicorp.io website.

The financial statements as at March 31, 2026 were approved by the Board of Directors on July 31, 2026.

Impairments as at March 31, 2026

As of March 31, 2026, the financial statements recorded a provision of €(17,608) thousand taking into account the above-mentioned decisions. Over the year, these provisions mainly cover an impairment of AlphaVerse/Unity assets for €(9,400) K and deferred charges for €(2,200)K, a provision for trade receivables for €(3,100)K, and a provision for foreign exchange losses on the crypto portfolio of €(2,800)K.

The assets of the CREATE activity remain the full property of CBI and can still be exploited. The provisions could be taken over in the future in the event of a successful launch with partners.

Consolidated key figures as at 31 March 2026

000's of euros	31-Mar-26	31-Mar-25	
Revenue	**3,594**	5,214	-31%
Gross Margin	**452**	5,175	
Recurring Operating Income	**(3,718)**	1,468	
Net Income	**(21,696)**	(7,646)	
Non-current financial liabilities	**6,989**	-	
Current financial liabilities	**-**	609	
Shareholders' equity, Group share	**296**	15,543	

Revenue amounted to €3,594 thousand compared to €5,214 thousand for the previous year, the decrease of 31% being due to the pause in CREATE activities. The turnover consists of Bitcoin sales and service contracts. In the 2026-2027 financial year, it will mainly reflect Bitcoins received from mining activities.

Recurring operating income was €(3,718), compared to €1,468 for the previous year, again due to the pause of CREATE activities and the above-mentioned strategic decisions.

Net income was impacted by the above-mentioned asset impairments of €(17,608) thousand and amounted to €(21,696) thousand compared to €(7,663.5) thousand for the previous year.

The Company is financed entirely by equity and current account advances from Ker Ventures. The Company's **Non-Current Financial Debts** amount to €6,989K and are made up of current accounts of Ker Ventures partners, with the exception of a debt of $1 million which is collateralized entirely by Bitcoins.

The company has **no current financial debt**.

<u>Review of other items</u>

Research **and development costs** will be close to zero as of October 1, 2026 given the pause in CREATE activities. The same is true for **marketing and sales expenses.**

General and administrative expenses amounted to €1,428.9K, compared to €1,303.1K in 2024. They mainly include management fees and costs related to the listing. Since April 1, 2026, they have been reduced to a minimum and their payment is linked as much as possible to the future performance of the Company.

Financial expenses are related to transactions with banks and the remuneration of current accounts. This remuneration will now be linked to the future performance of the company.

Consolidated income statement as at March 31, 2026

In K€	31-Mar-26	31-Mar-25
Revenue	**3,594**	5,214
Cost of goods sold	**(3,142)**	(39)
GROSS MARGIN	**452**	5,175
Research and development expenses	**(1,741)**	(894)
Marketing and selling expenses	**(1,081)**	(1,279)
General and administrative expenses	**(1,351)**	(1,429)
Other operating income (expense)	**3**	(105)
CURRENT OPERATING INCOME (LOSS)	**(3,718)**	1,468
Other income (expense)	**(17,609)**	(8,775)
OPERATING INCOME (LOSS)	**(21,327)**	(7,306)
Cost of debt	**(152)**	(283)
Other financial income (expense)	**(241)**	(57)
NET FINANCIAL INCOME AND EXPENSES	**(394)**	(340)
Income tax	**25**	-
NET INCOME (LOSS) FROM CONTINUING OPERATIONS	**(21,696)**	(7,646)
Net income (loss) from discontinued operations	**-**	-
NET INCOME (LOSS)	**(21,696)**	(7,646)

Consolidated balance sheet as at March 31, 2026

ASSETS (in K€)	31-Mar-26	31-Mar-25
Goodwill	**1,709**	1,709
Intangible assets	**1,018**	10,472
Property, plant and equipment	**2,986**	12
Rights of use relating to leases	**1,184**	1,447
Non-current financial assets	**5,380**	406
Other non current assets	**1,523**	1,222
Non-current assets	**13,799**	15,268
Inventories	**1,436**	1,687
Trade receivables	**37**	3,077
Current financial assets	**-**	-
Current tax assets	**-**	-
Other current assets	**344**	3,083
Cash and cash equivalents	**729**	1,417
Current assets	**2,546**	9,264
Total assets	**16,345**	24,532

EQUITY & LIABILITIES (in K€)	31-Mar-26	31-Mar-25
Capital stock	**31,471**	26,276
Share premium	**19,769**	10,025
Consolidated reserves	**(29,244)**	(13,095)
Net income (loss) Group share	**(21,700)**	(7,663)
Shareholders' equity, Group share	**296**	15,543
Minority interests	**201**	225
Total equity	**497**	15,768
Provisions for non-current contingencies and losses	**295**	-
Non-current financial liabilities	**6,989**	-
Long term lease liabilities	**996**	1,263
Other non-current liabilities	**4,168**	2,612
Non-current liabilities	**12,448**	3,875
Provisions for current contingencies and losses	**-**	142
Current financial liabilities	**-**	609
Short term lease liabilities	**266**	258
Trade payables	**2,761**	1,698
Other current liabilities	**372**	2,181
Current liabilities	**3,399**	4,889
Total equity and liabilities	**16,345**	24,532

STATUTORY ANNUAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

Profit and loss statement as at 31 March 2026

(K€)		31-Mar-26	31-Mar-25
Revenue		1,963	4,321
Other income		82	112
Reversals of provisions and depreciation, transfers of expenses		92	11
OPERATING REVENUE	*Note 20*	2,138	4,443
Purchase of goods		-	(10)
Other purchases and expenses	*Note 21*	(4,590)	(2,694)
Taxes		(5)	(61)
Payroll expenses		(611)	(870)
Other expenses	*Note 22*	(1,547)	(201)
Depreciation, amortization and provisions		(3,881)	(1,324)
OPERATING EXPENSES		(10,635)	(5,160)
Result on joint operations		-	(1,617)
RESULT ON JOINT OPERATIONS		-	(1,617)
OPERATING INCOME		(8,498)	(2,334)
Financial income		1,178	16,364
Financial expense		(8,597)	(18,634)
NET FINANCIAL INCOME AND EXPENSES	*Note 23*	(7,419)	(2,269)
CURRENT INCOME BEFORE TAX		(15,917)	(4,603)
Non-recurring income		621	1,743
Non-recurring expenses		(11,410)	(3,628)
NON RECURING INCOME AND EXPENSE	*Note 24*	(10,789)	(1,885)
Income Tax	*Note 25*	25	-
NET INCOME (LOSS) FOR THE YEAR		(26,681)	(6,489)

Balance Sheet as of March 31, 2026

ASSETS (K€)	31-Mar-26	31-Mar-25
Intangible assets	61	9,455
Property, plant and equipment	2,986	12
Financial assets	7,509	2,815
Total fixed assets	**10,556**	**12,282**
Stocks et en cours	-	-
Trade receivables	37	3,141
Other receivables	1,992	2,947
Treasury shares	53	331
Financial futures instruments & Tokens	1,436	1,687
Cash and cash equivalents	654	72
Deferred expenses	19	2,708
Total current assets	**4,191**	**10,887**
Accruals	3,379	1,521
Total assets	**18,126**	**24,691**

EQUITY & LIABILITIES (K€)	31-Mar-26	31-Mar-25
Capital stock	31,471	26,276
Share premium	19,769	10,025
Legal reserve	-	-
Retained earnings	(24,377)	(17,889)
Net income (loss) for the year	(26,681)	(6,489)
Equity	**182**	**11,925**
Provisions for contingencies and losses	**3,674**	**1,664**
Convertible loan	1,189	-
Bank debt	863	-
Other financial liabilities	4,936	3,543
Trade payables	5,285	4,285
Social & tax debts	238	237
Other debts	1,751	2,081
Deferred income	-	918
Liabilities	**14,262**	**11,064**
Accruals	8	38
Total shareholders' equity and liabilities	**18,126**	**24,691**

Disclaimers

The implementation of CBI projects, as well as their operational budget and financing plan, remain fundamentally subject to significant uncertainties. Failure to meet the underlying assumptions could have a material and negative impact on the value of CBI's assets and liabilities. In addition, investing in crypto-assets carries risks related in particular to their intrinsic volatility, which can affect the financial performance of the CBI. 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 www.cbicorp.io.

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 – development currently on hold), and acquire Bitcoin at a reduced cost through mining operations (EARN) as part of a long-term strategic partnership with Blockware Solutions, a provider specializing in the infrastructure and hosting of Bitcoin mining operations in the United States. For more information, visit www.cbicorp.io.

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