

Interim Results for the six-month period ended 30 June 2026



The Board of Directors of Dot Com Zambia PLC, in compliance with the requirements of the Securities Act No. 41 of 2016 and the Listings Requirements of the Lusaka Securities Exchange, hereby announce the unaudited results of the Company for the six-month period ended 30 June 2026. Dot Com Zambia PLC operates the national electronic tolling network and provides related digital payment infrastructure in Zambia.

Revenue
ZMW

427,757,610

Gross profit
ZMW

13,963,680

Profit before income tax
ZMW

6,113,713

STATEMENT OF PROFIT OR LOSS FOR THE SIX MONTHS ENDED 30 JUNE 2026

ZMW	30-Jun-26	30-Jun-25	% Change
Revenue	427,757,610	289,223,754	47.9%
Cost of sales	(413,793,930)	(279,285,832)	48.2%
Gross profit	13,963,680	9,937,922	40.5%
Other income	76,022	–	–
Total income	14,039,702	9,937,922	41.3%
Operating expenses	(7,918,984)	(4,674,047)	69.4%
Operating profit	6,120,718	5,263,875	16.3%
Finance costs	(9,023)	(171,516)	(94.7%)
Exchange gains – net	2,018	4,578	(55.9%)
Profit before income tax	6,113,713	5,096,937	19.9%
Income tax expense	(1,711,840)	(1,529,081)	12.0%
Profit after tax	4,401,873	3,567,856	23.4%
Weighted average number of shares	10,000,000	10,000,000	–
Earnings per share (kwacha)	0.4402	0.3568	23.4%

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

ZMW	30-Jun-26	30-Jun-25	% Change
Assets			
Property, plant and equipment	9,686,023	955,452	913.8%
Intangible assets	2,242,994	774,014	189.8%
Total non-current assets	11,929,017	1,729,466	589.8%
Trade and other receivables	11,987,019	11,593,212	3.4%
Cash and bank balances	6,621,397	272,683	2,328.2%
Total current assets	18,608,416	11,865,895	56.8%
Total assets	30,537,433	13,595,361	124.6%
Equity and liabilities			
Shareholders' funds	25,557,206	6,531,546	291.3%
Bank overdraft	–	881,100	(100.0%)
Trade and other payables	4,980,227	6,182,715	(19.4%)
Total equity and liabilities	30,537,433	13,595,361	124.6%

Outlook and Prospects

Revenue and gross profit in the first half were well ahead of the same period in 2025. Over the period the Company added new customers at the strongest pace recorded to date, while also growing revenue from its technology services. Operating expenses and fixed assets rose as the Company invested in its core capacity, including the acquisition of its own office facility in the Ibex Hill area of Lusaka and a team that has grown from twelve people a year ago to thirty-seven today, and that investment is beginning to deliver. On the strength of these decisions, the Directors expect a substantially stronger second half. The Company is also investing in two new product lines to support its next phase of growth and diversification, with both targeted for launch in early 2027.

Dividend Declaration

The Board has resolved to declare an interim dividend of K0.20 per share, amounting to K2.0 million in total, for the period ended 30 June 2026. The payment date, and the record date by which shareholders must be registered in the books of the Company in order to qualify, will be announced separately. In setting the dividend, the Board balanced an immediate return to shareholders with the capital required to support the Company's current investment and growth programme. The Board will consider a final dividend with the full year results ahead of the Annual General Meeting.

STATEMENT OF CHANGES IN EQUITY

ZMW	Share capital	Share premium	Treasury shares	Retained earnings	Total equity
At 1 January 2026	10,000,000	10,829,383	(50,497)	376,447	21,155,333
Comprehensive income for the period	–	–	–	4,401,873	4,401,873
At 30 June 2026	10,000,000	10,829,383	(50,497)	4,778,320	25,557,206
At 1 January 2025	8,375,339	–	–	8,351	8,383,690
Comprehensive income for the period	–	–	–	3,567,856	3,567,856
Dividends paid	–	–	–	(5,420,000)	(5,420,000)
At 30 June 2025	8,375,339	–	–	(1,843,793)	6,531,546

STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 JUNE 2026

ZMW	30-Jun-26	30-Jun-25
Cash generated from operations	3,252,046	2,551,238
Taxation paid	(3,879,310)	–
Net cash (used in)/from operating activities	(627,264)	2,551,238
Investing activities		
Purchase of property, plant and equipment	(8,825,393)	(292,457)
Purchase of intangible assets	(1,797,163)	–
Net cash used in investing activities	(10,622,556)	(292,457)
Financing activities		
Interest paid	(9,023)	(171,516)
Dividends paid	–	(5,420,000)
Net cash used in financing activities	(9,023)	(5,591,516)
Net movement in cash and cash equivalents	(11,258,843)	(3,332,735)
Cash and cash equivalents at 1 January	17,880,240	2,724,318
Cash and cash equivalents at 30 June	6,621,397	(608,417)

Basis of Preparation

These results have been prepared in accordance with IAS 34 Interim Financial Reporting and the accounting policies applied in the Company's most recent annual financial statements. They have not been audited and have not been reviewed by the Company's external auditors. The Directors take full responsibility for their preparation.

By Order of the Board

Chilufya Kangwa

Company Secretary

Issued in Lusaka, Zambia on 29 September 2026

LUSAKA SECURITIES EXCHANGE SPONSORING BROKER

KUKULA CAPITAL LIMITED

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