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REPORT OF THE INDEPENDENT AUDITOR ON THE SUMMARY FINANCIAL STATEMENTS

To the Directors of International Treatment Preparedness Coalition Global (Non-profit company)

Opinion

The summary ("abridged") financial statements, which comprise the abridged statement of financial position as at 31 December 2025, the abridged statement of comprehensive income, abridged statement of changes in net assets, and abridged statement of cash flows for the year then ended, are derived from the audited financial statements of International Treatment Preparedness Coalition Global (Non-profit company) for the year ended 31 December 2025.

In our opinion, the accompanying abridged financial statements are consistent, in all material respects, with the audited financial statements, in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa as applicable to abridged financial statements.

Abridged financial statements

The abridged financial statements do not contain all the disclosures required by the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa as applicable to summary financial statements. Reading the abridged financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 24 June 2026.

Director's Responsibility for the Summary Financial Statements

The directors are responsible for the preparation of the abridged financial statements in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa as applicable to summary financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the abridged financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements.*

Nexia SAB&T

Nexia SAB&T
Niren Coomar Soopal
Director
Registered Auditor

24 June 2026

INTERNATIONAL TREATMENT PREPAREDNESS COALITION GLOBAL (NON-PROFIT COMPANY)
ANNUAL FINANCIAL STATEMENTS
ABRIDGED STATEMENT OF FINANCIAL POSITION
At 31 December 2025

	2025	2024
	USD	USD
ASSETS		
Non-current assets		
Property, plant & equipment	7,279	15,065
Intangible Assets	8,479	7,271
Total-Non-Current Assets	**15,758**	**22,336**
Current Assets		
Trade & other Receivables	519,684	362,027
Cash and cash equivalents	5,668,238	5,598,151
Total current assets	**6,187,922**	**5,960,178**
Total assets	**6,203,680**	**5,982,514**
FUNDS AND LIABILITIES		
Fund Balance		
Accumulated Surplus	1,369,864	1,263,231
Current liabilities		
Deferred grant Income	4,471,340	4,405,946
Accounts payable	362,476	313,337
Total Current Liabilities	**4,833,816**	**4,719,283**
Total Funds and liabilities	**6,203,680**	**5,982,514**

INTERNATIONAL TREATMENT PREPAREDNESS COALITION GLOBAL (NON-PROFIT COMPANY)
ABRIDGED STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 December 2025

	USD
Opening Balance	**1,196,763**
Surplus for the year	66,468
Balance as at 31/12/2024	1,263,231
Surplus for the year	106,633
Balance as at 31 December 2025	**1,369,864**

INTERNATIONAL TREATMENT PREPAREDNESS COALITION GLOBAL (NON-PROFIT COMPANY)
ABRIDGED STATEMENT OF CASH FLOWS
for the year ended 31 December 2025

	2025	2024
	USD	USD
Cash flows from operating activities		
Cash generated from operations	75,869	2,472,217
Net cash generated from operating activities	**75,869**	**2,472,217**
Cashflow from investing activities		
Acquisition of plant, equipment and intangible assets	(5,782)	(15,604)
Disposal of plant and equipment	-	769
Net cash utilised in investing activities	**(5,782)**	**(14,835)**
Total Cash movement for the year	**70,088**	**2,457,382**
Cash and cash equivalents on hand at beginning of the year	5,598,150	3,140,768
Total Cash at end of the year	**5,668,238**	**5,598,150**

INTERNATIONAL TREATMENT PREPAREDNESS COALITION GLOBAL (NON-PROFIT COMPANY)
ABRIDGED STATEMENT OF COMPREHENSIVE INCOME
For the year ended 31 December 2025

	2025	2024
	USD	USD
Revenue	6,030,117	5,774,528
Interest Received	177,185	246 422
	6,207,302	**6,020,950**
Operating costs	(6,100,670)	(5,954,482)
Total Surplus for the year	**106,633**	**66,468**

Approval of Abridged financial statements

The abridged financial statements of International Treatment Preparedness Coalition Global (NPC) set above were approved by the Board of Directors on 23 June 2026, and signed on their behalf by:

Director, Nathaniel Wong

Director, Nikhil Bumb