

OTCIQ Order Form Addendum: Change in Control or Court Appointed Custodian

Subscribers are required to submit additional information if your Company is applying for the Disclosure & News Service as a result of a Change in Control transaction or has a Court Appointed Custodian. Using the below templates, the relevant form should be sent directly to issuers@otcmarkets.com upon submission of the OTCIQ Order Form.

Your Company will be required to post this information as a “Supplemental Information” report through the OTCIQ portal once approved for the OTC Disclosure & News Service. The purpose of this requirement is to ensure that your Company publishes public disclosure of Change in Control or Court Appointed Custodian events.

Note: Your Company is only required to complete the relevant form (Change in Control or Court Appointed Custodian). Further, we understand that not all items may be applicable to your Company. You may state “not applicable” on the relevant form as needed.

Instructions to post Supplemental Information Report on www.OTCIQ.com:

1. Fill out this form and convert the file to a PDF
2. Log in to www.OTCIQ.com and click “Add Financial Report” on the left hand navigation
3. Select Dissemination Date “Immediate”
4. Under Report Type, select “Supplemental Information”
5. Add a subtitle (Change in Control or Court Appointed Custodian)
6. Enter Period End Date corresponding to date of the Change in Control or grant of Custodianship
7. Click “Browse” and select the PDF saved in step 1 above.
8. A preview of the document will appear next. Please make sure to review the entire document & scroll down to click the “**Submit**” button. Your report will appear within a few minutes on otcmarkets.com.

Supplemental Disclosure for Change of Control Events

IGS Capital Group Limited

7121 W. Craig Rd., Suite 113 PMB 1010, Las Vegas NV 89129, United States

+1 424 777-8713

igscgroup.com

hello@igscgroup.com

The goal of this disclosure is to provide information with respect to a company's Change of Control event. Please address each of the below items to the best of the company's ability and to the extent they are applicable to the company's Change of Control event.

Disclosure of Change in Control and Other Material Events:

1. A description of event(s) and relevant date(s) resulting in the Change in Control.¹

IGS Capital Group Limited sold its subsidiary IGS Resources Shpk on December 31, 2025 to Luftar Kasa and the purchase price was paid by returning 145,161,290 shares issued from IGS Capital Group Limited and owned from Luftar Kasa to the Company.

Additionally, Luftar Kasa sold its remaining 57,252,503 shares to the company CWB Investments Pty Ltd on December 31, 2025.

2. The name(s) of person(s) who acquired control and person(s) from whom control was assumed. For corporations or other business entities, please provide the name(s) of person(s) beneficially owning or controlling such corporations or entities.²

The company CWB Investments Pty Ltd acquired 57,252,503 shares from Luftar Kasa on December 31, 2025. Lindita Kasa controls CWB Investments Pty Ltd.

3. The name(s) of person(s) that participated in, assisted in, organized, or brokered the transaction between the purchaser and seller, resulting in the Change in Control (if applicable).

The deal was done directly between Luftar Kasa and CWB Investments Pty Ltd, without any other person or company assisting in this transaction.

¹ A "Change in Control" shall mean any events resulting in:

- i. Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- ii. The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- iii. A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- iv. The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

² See, Securities Exchange Act Rule 13d-3 for determination of "beneficial owner."

4. A description of assets acquired or disposed of in connection with the Change in Control and the names of the purchaser and seller of such assets (if applicable).

As described on points no.1 and no.2 there are acquired just the shares of the IGS Capital Group Limited.

5. Amount and form (e.g., cash, equity securities, promissory note) of consideration paid in connection with the Change in Control.

The total purchase price is five thousand dollars (\$5,725.25) USD, payable by delivery of a promissory note.

6. A description of any material agreements or other events related to the Change in Control.

N/A

Certification:

February 3, 2026 [Date]

/s/ Lindita Kasa [Officer Signature]

(Digital Signatures should appear as “/s/ [OFFICER NAME]”)

Supplemental Disclosure for Court Appointed Custodian Events

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The goal of this disclosure is to provide information with respect to a company's Court Appointed Custodian.³ Please address each of the below items to the best of the company's ability and to the extent they are applicable to the company's custodianship proceedings.

Disclosure of Court Appointed Custodian and Other Material Events:

1. Date of court order, name of court, case number, and name of custodian (if a corporate entity, include name of controlling individual).

N/A

2. Number of securities held by custodian, voting power of the securities, and description as to how the securities were acquired (e.g., open market purchases, compensation, loan settlement).

N/A

3. A description of officer/director appointments, resignations or terminations made in connection with the custodianship proceedings, including names and relevant titles.

N/A

4. A description of any opposition by former management or shareholders (if there was no opposition, this should be stated).

N/A

5. A description of any other material transactions since grant of custody identified in item 1 above.

N/A

Certification:

February 3, 2026 [Date]

/s/ Lindita Kasa [Officer/Custodian Signature]

(Digital Signatures should appear as "/s/ [NAME]")

³ "Court Appointed Custodian" means a custodian, receiver, agent or other person appointed for the Company or its parent in a proceeding under federal or state law in which the court or government authority has assumed control over substantially all of the assets or business of the company or its parent.