IGSC

DISCLOSURE – DEBT TO EQUITY CONVERSION

IGS CAPITAL GROUP LIMITED
(A Nevada Corporation)

Disclosure of Debt-to-Equity Conversion
Date: April 05, 2026

The Company hereby discloses that it has completed a debt-to-equity conversion transaction.

The Company converted an aggregate of **USD 28,574.19** in outstanding shareholder loans into equity.

The debt was originally owed to the following related parties:

- Ali Kasa – USD 23,763.00
- Luftar Kasa – USD 1,311.19
- Lindita Kasa – USD 3,500.00

All such debt was assigned to **Lindita Kasa**, who is a controlling shareholder and sole director of the Company.

Pursuant to such conversion, the Company issued:

- **2,857,419 shares of common stock**
- **Conversion price: USD 0.01 per share**
- **Par value: USD 0.001 per share**

The shares were issued as **restricted securities** in reliance on applicable exemptions from registration under the Securities Act of 1933, including Section 4(a)(2), as a private transaction not involving a public offering.

The conversion price of USD 0.01 per share was determined based on:

- A privately negotiated settlement of outstanding debt
- The non-cash nature of the transaction
- Limited liquidity of the Company's shares in the OTC market

- The intent to strengthen the Company's balance sheet by eliminating outstanding liabilities

The transaction resulted in the elimination of outstanding shareholder debt and an increase in the Company's equity.

This transaction constitutes a **related-party transaction**, as the recipient of the shares is a controlling shareholder of the Company.

The transaction was approved by the Company's sole director.

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