

## **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](mailto: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](http://www.OTCIQ.com):**

1. Fill out this form and convert the file to a PDF
2. Log in to [www.OTCIQ.com](http://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](http://otcmarkets.com).

## Supplemental Disclosure for Change of Control Events

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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.<sup>1</sup>

**On June 15, 2026, CWB Investment Pty Ltd and Lindita Kasa entered into a Stock Purchase Agreement with Nirmal Kumar Jayaraj. The transaction closed on June 15, 2026. As a result of the transaction, Nirmal Kumar Jayaraj acquired 68,730,988 shares, representing approximately 62.10% of the Company's outstanding voting securities, resulting in a Change in Control effective June 15, 2026.**

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.<sup>2</sup>

**Nirmal Kumar Jayaraj acquired 65,873,569 shares from CWB Investment Pty Ltd and 2,857,419 shares from Lindita Kasa pursuant to the Stock Purchase Agreement dated June 15, 2026. As a result of the transaction, Nirmal Kumar Jayaraj became the controlling shareholder of the Company and beneficially owns approximately 62.10% of the outstanding common stock.**

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 transaction was negotiated and completed directly between the Sellers, CWB Investment Pty Ltd and Lindita Kasa, and the Purchaser, Nirmal Kumar Jayaraj. No broker, investment banker, finder, or other intermediary participated in or assisted with the transaction.**

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<sup>1</sup> 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.

<sup>2</sup> 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).

**No assets of the Company were acquired or disposed of in connection with the Change in Control. The transaction involved only the transfer of 68,730,988 shares of common stock of IGS Capital Group Limited from CWB Investment Pty Ltd and Lindita Kasa to Nirmal Kumar Jayaraj.**

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 for the shares is Two Hundred Thousand U.S. Dollars (USD 200,000). Under the terms of the Stock Purchase Agreement, USD 15,000 was payable within two business days of execution of the agreement and the remaining balance is payable within twelve months from the date of the agreement.**

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

**The Change in Control transaction was completed pursuant to the Agreement of Purchase and Sale of Shares dated June 15, 2026 between CWB Investment Pty Ltd, Lindita Kasa and Nirmal Kumar Jayaraj.**

**Certification:**

June 24, 2026 [Date]

/s/Pallavaraja Kannaiyan [Officer Signature]

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

## Supplemental Disclosure for Court Appointed Custodian Events

**IGS Capital Group Limited**  
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The goal of this disclosure is to provide information with respect to a company's Court Appointed Custodian.<sup>1</sup> 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:

June 24, 2026 [Date]

/s/ Pallavaraja Kannaiyan [Officer/Custodian Signature]

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

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<sup>1</sup> "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.