
Us Plus Limited
(Incorporated with limited liability in South Africa under registration number 2014/048709/06)
Alpha Code: USPI
(“**UsPlus**” or “**the Issuer**”)

AVAILABILITY OF ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

It is hereby advised that the audited annual financial statements of UsPlus for the year ended 28 February 2023 (“**Annual Financial Statements**”), including the unqualified audit report of Moore Infinity Inc, the Issuer’s registered auditors, are available for inspection at the registered office of the Issuer and on the Issuer’s website at:

<https://www.usplus.world/financial-results/>

In accordance with paragraph 6.17(c) of the JSE Debt Listings Requirements, users are notified of a restatement contained in the Annual Financial Statements. The restatement of the prior year’s financial statements relates to the accounting treatment of discount fees on discounting arrangements. Us Plus has determined that these arrangements should have been accounted for under IFRS 9 as financial instruments, and are therefore scoped out of the requirements of IFRS 15. The restatement is detailed in note 30 contained in the Annual Financial Statements.

Johannesburg
15 June 2023

Debt Sponsor
Merchantec Capital