

**Immediate Report – Acquisition of a company based in the European Union in consideration for 20 million USD**

This is an English translation of a Hebrew report of the Company (as defined below), that was published on December 31, 2025 (Reference No. 2025-01-105405) (hereafter: the "Hebrew Version"). This English version is voluntary and only for convenience purposes. This is not an official translation and has no binding force. The translation in any case cannot perfectly reflect the Hebrew Version. In the event of any discrepancy between the Hebrew Version and this translation, the Hebrew Version shall prevail.

Hiper Global Ltd. (the "Company") is honored to announce the completion of a strategic acquisition on December 30, 2025. A newly established, wholly-owned subsidiary of the Company in Germany, has signed an agreement to acquire 100% of the share capital of a European Union-based company that provides computing solutions and products within The European Union (the "Target") in consideration for USD 20 million.

The Target manufactures, develop and supply computing solutions, for dozens of EU-based customers, and has a reputation in providing reliable and highly-advanced computing solutions to large scale European companies. The Target employs over 40 people and conducts its engineering, production, logistics sales and professional services via a modern facility in central Europe.

The acquisition will allow opportunities for the Company while utilizing the Target's existing location, its infrastructure, professional capabilities and client base as the platform for a significant business growth in Europe.

Immediately post acquisition, the Company intends to leverage its unique technological, engineering and operational capabilities (i.e. around mission-critical computer- based applications, AI-based computing platforms, High Performance Computing and more) towards the extensive customer-base of The Target.

Furthermore, the acquisition of the Target will immediately improve significantly the Company's delivery and service capabilities for global customers, which require the Company's presence within the EU. As a result, the acquisition is also expected to directly contribute to the Company's business growth of other companies in the Group, in additional territories.

The mentioned acquisition plays a key role in the Company's strategy to expand its global footprint within attractive geographies for its business, in order to become the provider of choice for design and delivery of advanced computing platforms, to the leading global technology companies which use highly demanding computing applications.

The following table presents key financial data for the Target for the years 2023, 2024 and 9 months ended 30/9/2025 (Data in Millions of USD converted from Euro based on US- GAAP audited financial statements):

Profit & Loss data (Millions of USD):

Financial Period	FY2023	FY2024	9 Months ended Sept.30, 2025
Revenue	32.1	30.1	24.9
Gross Margin	24%	23.5%	24.6%
Income from Operations	3.5	2.3	2.1
EBITDA	3.6	2.4	2.2

Balance-Sheet data (Millions of USD):

Financial Period	Dec.31, 2023	Dec.31, 2024	Sept.30, 2025
Total Assets	15.7	16.4	24.8

- For the acquisition consideration, the Company shall pay a cash payment of approximately 20 million USD, while the Target's balance sheet in the completion date shall include Net Working Capital no less than 10 million USD. In addition, payment of additional consideration based on the net Cash and the Excess net Working Capital balances in practice as of the completion date (which the Company estimates may amount to approximately 2-3 million USD). Part of the consideration will be deposited in an escrow account for a period of approximately 4 months, during which adjustments will be made to the working capital and cash balances as of the acquisition date, based on financial statements prepared for that date.
- The transaction does not include any future earn-out mechanisms.
- The Company will bear transaction-related expenses of approximately 1 million USD, which will be reflected on Q4/2025 financials.
- The Company estimates that no special investments will be required in the acquired company, which is well prepared for continued growth and expansion of activities.
- As a result of the acquisition, no special tax charges are expected for the company.
- The transaction is not subject to any conditions precedent and is being executed after all required regulatory approvals have been obtained.
- The Company is not aware of any legal restrictions, statutory limitations, regulatory constraints, court orders, or other binding arrangements affecting any of the parties that would limit or restrict their ability to use, operate, control, or otherwise realize the intended benefits from the acquired company.
- The Company is not aware of any personal interest of stakeholders in the Company in the acquisition of the Target.
- The acquisition will be financed partly through the Company own resources, and in addition by a long-term bank loan of approximately 16 million Euro, to be repaid over a period of up to 8 years, and carries a variable interest rate based on Euribor rates.

The following is a summary of the principal terms and conditions of the loan for purposes of reportable credit event disclosure:

<b>Lender</b>	Israeli bank
<b>Purpose of Loan</b>	financing the acquisition of Target
<b>Principal Amount</b>	EURO 16 million
<b>Repayment Terms</b>	Quarterly redemption
<b>Interest Rate</b>	Euribor + 2.6%
<b>Security</b>	Parent company guarantees (the Company)
<b>Financial Covenants</b>	1. Consolidated Equity shall not be less than 60 million USD, or 40% of the balance sheet  2. Financial debt (net) to EBITDA ratio, not to exceed 3
<b>Material Restrictions or Undertakings</b>	none
<b>Events Triggering Immediate Repayment</b>	standard violation clauses, or deviation of the financial covenants

Sincerely,

Hiper Global Ltd.