Plus500 IT'S TRADING WITH A PLUS

CONDENSED CONSOLIDATED INTERIM **FINANCIAL INFORMATION**

30 JUNE 2026

Plus500 LTD.

CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

(Unaudited)

30 JUNE 2026

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The amounts are presented in U.S. dollars ($) in millions.

Review Report of Interim Financial Information

Introduction

We have reviewed the accompanying condensed consolidated statement of financial position of Plus500 Ltd. and its subsidiaries (the "Group") as of 30 June 2026 and the related condensed consolidated statement of comprehensive income, changes in equity and cash flows for the six-month period then ended. Management is responsible for the preparation and presentation of this condensed consolidated interim financial information in accordance with International Accounting Standard 34 "Interim Financial Reporting" ("IAS 34") as issued by the International Accounting Standards Board. Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, 'Review of interim financial information performed by the independent auditor of the entity'. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information is not prepared, in all material respects, in accordance with IAS 34 as issued by the International Accounting Standards Board.

Tel Aviv, Israel
August 10, 2026

Kesselman & Kesselman
Certified Public Accountants (Isr.)
A member firm of PricewaterhouseCoopers International Limited

Plus500 LTD.

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026 (UNAUDITED)

		Six months ended 30 June		Year ended 31 December
		2026	2025	2025
		(Unaudited)		(Audited)
	Note	U.S. dollars in millions		
Trading income		441.8	385.5	729.6
Interest income		21.1	29.6	62.8
REVENUE	4	462.9	415.1	792.4
Selling and marketing expenses	5	201.8	168.8	323.8
Administrative and general expenses	6	76.7	63.9	126.0
OPERATING PROFIT		184.4	182.4	342.6
Financial income		3.4	4.9	6.8
Financial expenses		4.6	5.5	10.5
FINANCIAL EXPENSES (INCOME), NET		1.2	0.6	3.7
PROFIT BEFORE INCOME TAX		183.2	181.8	338.9
Income tax expense	8	31.3	32.2	57.6
PROFIT AND COMPREHENSIVE INCOME FOR THE PERIOD		151.9	149.6	281.3
Basic earnings per share (In US dollars)	9	2.17	2.05	3.93
Diluted earnings per share (In US dollars)	9	2.10	1.99	3.79

The accompanying notes are an integral part of the condensed consolidated interim financial information.

Plus500 LTD.

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

30 JUNE 2026 (UNAUDITED)

	Note	As of 30 June 2026 (Unaudited)	As of 30 June 2025 (Unaudited)	As of 31 December 2025 (Audited)
		U.S. dollars in millions		
ASSETS				
Non-current assets				
Property, plant and equipment		13.5	11.2	14.3
Goodwill and other intangible assets, net		56.3	37.7	37.5
Right of use assets		18.0	12.8	18.4
Long-term other receivables		9.6	11.7	13.4
Total non-current assets		97.4	73.4	83.6
Current assets				
Income tax receivable		0.1	0.4	0.4
Other receivables and others	12	65.0	48.9	58.5
Cash and cash equivalents		861.3	938.1	801.6
Total current assets		926.4	987.4	860.5
TOTAL ASSETS		1,023.8	1,060.8	944.1
LIABILITIES				
Non-current liabilities				
Lease liabilities (net of current maturities)		19.8	13.5	19.5
Share based compensation		1.6	1.1	-
Deferred tax liability		10.6	6.9	6.9
Total non-current liabilities		32.0	21.5	26.4
Current liabilities				
Dividend	10	87.4	89.7	-
Income tax payable	8	130.3	175.1	169.2
Other payables	13	96.7	102.0	130.1
Service suppliers		16.0	14.1	12.2
Current maturities of lease liabilities		3.3	2.4	2.9
Trade payables – due to clients	14	74.1	44.1	35.3
Total current liabilities		407.8	427.4	349.7
TOTAL LIABILITIES		439.8	448.9	376.1
EQUITY				
Ordinary shares		0.3	0.3	0.3
Share premium		22.2	22.2	22.2
Company's shares held by the Company	11	(1,044.7)	(887.1)	(981.6)
Retained earnings		1,606.2	1,476.5	1,527.1
Total equity		584.0	611.9	568.0
TOTAL LIABILITIES AND EQUITY		1,023.8	1,060.8	944.1

David Zruia	**Elad Even-Chen**	**Prof. Jacob A. Frenkel**
Chief Executive Officer	Group Chief Financial Officer	Non-Executive Director and Chairman

Date of approval of the condensed consolidated interim financial information by the Company's Board of Directors: 10 August 2026.

The accompanying notes are an integral part of the condensed consolidated interim financial information.
Registered Company number (Israel): 514142140

Plus500 LTD.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026 (UNAUDITED)

	Ordinary shares	Share premium	Company's Shares held by the Company	Retained earnings	Total
	U.S. dollars in millions				
BALANCE AT 1 JANUARY 2026 (audited)	0.3	22.2	(981.6)	1,527.1	568.0
CHANGES DURING THE SIX-MONTH PERIOD ENDED 30 JUNE 2026 (unaudited):					
Profit and comprehensive income for the period	-	-	-	151.9	151.9
Share based compensation	-	-	-	15.3	15.3
TRANSACTION WITH SHAREHOLDERS:					
Dividend	-	-	-	(87.4)	(87.4)
Issue of treasury shares to settle equity share based compensation	-	-	0.7	(0.7)	-
Acquisition of treasury shares	-	-	(63.8)	-	(63.8)
BALANCE AT 30 JUNE 2026 (unaudited)	0.3	22.2	(1,044.7)	1,606.2	584.0
BALANCE AT 1 JANUARY 2025 (audited)	0.3	22.2	(785.8)	1,407.6	644.3
CHANGES DURING THE SIX-MONTH PERIOD ENDED 30 JUNE 2025 (unaudited):					
Profit and comprehensive income for the period	-	-	-	149.6	149.6
Share based compensation	-	-	-	9.5	9.5
TRANSACTION WITH SHAREHOLDERS:					
Dividend	-	-	-	(89.7)	(89.7)
Issue of treasury shares to settle equity share based compensation	-	-	0.5	(0.5)	-
Acquisition of treasury shares	-	-	(101.8)	-	(101.8)
BALANCE AT 30 JUNE 2025 (unaudited)	0.3	22.2	(887.1)	1,476.5	611.9
BALANCE AT 1 JANUARY 2025 (audited)	0.3	22.2	(785.8)	1,407.6	644.3
CHANGES DURING THE YEAR ENDED 31 DECEMBER 2025 (audited):					
Profit and comprehensive income for the year	-	-	-	281.3	281.3
Share based compensation	-	-	-	21.8	21.8
TRANSACTION WITH SHAREHOLDERS:					
Dividend	-	-	-	(164.4)	(164.4)
Issue of treasury shares to settle equity share based compensation	-	-	19.2	(19.2)	-
Acquisition of treasury shares	-	-	(215.0)	-	(215.0)
BALANCE AT 31 DECEMBER 2025 (audited)	0.3	22.2	(981.6)	1,527.1	568.0

The accompanying notes are an integral part of the condensed consolidated interim financial information.

Plus500 LTD.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026 (UNAUDITED)

		Six months ended 30 June		Year ended 31 December
		2026	2025	2025
		(Unaudited)		(Audited)
	Note	U.S. dollars in millions		
OPERATING ACTIVITIES:				
Cash generated from operations	16	184.7	129.2	266.2
Income tax paid, net		(59.7)	(20.5)	(44.3)
Interest received		21.1	29.6	62.8
Net cash flows provided by operating activities		146.1	138.3	284.7
INVESTING ACTIVITIES:				
Acquisition of subsidiaries, net of cash acquired	15	(19.8)	-	-
Purchase of property, plant and equipment		(0.3)	(0.4)	(4.6)
Net cash flows used in investing activities		(20.1)	(0.4)	(4.6)
FINANCING ACTIVITIES:				
Dividend paid to equity holders of the Company		-	-	(164.4)
Payment in respect of lease liabilities		(2.0)	(1.7)	(3.7)
Acquisition of treasury shares	11	(63.8)	(101.8)	(215.0)
Net cash flows used in financing activities		(65.8)	(103.5)	(383.1)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		60.2	34.4	(103.0)
BALANCE OF CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD		801.6	890.0	890.0
Gains (losses) from effects of exchange rate changes on cash and cash equivalents		(0.5)	13.7	14.6
BALANCE OF CASH AND CASH EQUIVALENTS AT END OF THE PERIOD		861.3	938.1	801.6

The accompanying notes are an integral part of the condensed consolidated interim financial information.

NOTE 1 – GENERAL INFORMATION

Information on activities

Plus500 Ltd. (the "Company" and together with its subsidiaries, the "Group") is a global multi-asset fintech group operating proprietary technology-based trading platforms. Plus500 offers customers a range of trading products, including OTC ("Over-the-Counter" products, namely Contracts for Difference ("CFDs")), share dealing, as well as futures and options on futures. The Company has developed and operates online trading platforms, enabling its international customer base to trade internationally.

The Group's offering is available internationally with main market presence in the UK, the European Economic Area ("EEA"), Australia, the US, and the Middle East and has customers located in more than 60 countries worldwide. The Group operates through operating subsidiaries regulated by the Financial Conduct Authority ("FCA") in the UK, the Australian Securities and Investments Commission ("ASIC") in Australia, the Cyprus Securities and Exchange Commission ("CySEC") in Cyprus, the Israel Securities Authority ("ISA") in Israel, the Financial Markets Authority ("FMA") in New Zealand, the Financial Sector Conduct Authority ("FSCA") in South Africa, the Monetary Authority of Singapore ("MAS") in Singapore, the Financial Services Authority ("FSA") in the Seychelles, the Commodities Futures Trading Commission ("CFTC") in the US, the Estonian Financial Supervision Authority ("EFSA") in Estonia, the Financial Services Agency ("FSA") in Japan, the Dubai Financial Services Authority ("DFSA") in the UAE, the Securities Commission of the Bahamas ("SCB") in the Bahamas, the Securities and Commodities Authority ("SCA") in the UAE, the Canadian Investment Regulatory Organization ("CIRO") in Canada, the Colombian Financial Superintendence ("SFC") in Colombia and the Securities and Exchange Board of India ("SEBI") in India.

The Company also has a subsidiary in Bulgaria which provides operational services to the Group.

The Company was admitted to trading on the London Stock Exchange on 24 July 2013. It was admitted to the Equity Shares in Commercial Companies ("ESCC") Category of the Official List and is a constituent of the FTSE 250 Index and the STOXX Europe 600 Index.

The Group offers trading products: OTC trading; share dealing; and futures and options on futures. The Group presents its operation as one operating segment.

The address of the Company's principal offices is Building 10.2, Matam, Haifa 3115001, Israel.

NOTE 2 – BASIS OF PREPARATION

Basis of accounting and accounting policies

These condensed consolidated interim financial information for the six-month period ended 30 June 2026 have been prepared in accordance with IAS 34 – 'Interim financial reporting' as issued by the International Accounting Standards Board. The condensed consolidated interim financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2025, which have been prepared in accordance with IFRS Accounting Standards. This condensed consolidated interim financial information is reviewed and not audited.

Going concern

The Group has considerable financial resources, a broad range of financial instruments and a substantial active customer base which is geographically diversified. As a consequence, the Company's Board of Directors (the "Board") believes that the Group is well placed to manage its business risks in the context of the current economic outlook. Accordingly, the Board has a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. The Board therefore continues to adopt the going concern basis in preparing this condensed consolidated interim financial information.

NOTE 3 – ACCOUNTING POLICIES

Material accounting policies and computation methods used in preparing the condensed consolidated interim financial information are consistent with those used in preparing the 2025 annual financial statements, except for income tax, which in interim periods is recognised based on management's best estimate of the annual income tax rate expected (see note 8).

NOTE 4 – REVENUE

The revenue attributed to geographical areas is as follows:

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
European Economic Area (EEA)	163.3	165.1	303.7
United Kingdom	33.8	31.3	51.3
Australia	36.8	28.6	50.9
Rest of the World	229.0	190.1	386.5
	462.9	415.1	792.4

NOTE 5 – SELLING AND MARKETING EXPENSES

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Advertising and technology costs	74.0	62.8	120.1
Commissions to media buying	6.9	6.7	12.8
Payment processing costs	24.1	21.9	40.2
Commissions and fees	44.6	33.3	69.4
Data processing costs	9.6	8.9	16.6
Payroll and related expenses	24.0	18.0	38.3
Variable bonuses	6.1	6.0	8.9
Share based compensation	6.4	5.6	10.3
Other	6.1	5.6	7.2
	201.8	168.8	323.8

NOTE 6 – ADMINISTRATIVE AND GENERAL EXPENSES

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Payroll and related expenses	16.7	14.3	27.5
Variable bonuses	4.7	4.6	9.3
Share based compensation	36.5	25.7	57.7
Professional and regulatory fees	6.7	8.1	10.7
Depreciation and amortisation	3.1	2.7	5.5
Other	9.0	8.5	15.3
	76.7	63.9	126.0

NOTE 7 – OPERATING EXPENSES

The presentation below reflects the breakdown of operating expenses by nature of expense:

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Advertising, marketing and commissions to media buying	52.8	48.2	89.8
Employee benefit and other related expenses	94.4	74.2	152.0
IT and technology costs	37.7	30.2	59.7
Payment processing costs	24.1	21.9	40.2
Commissions and fees	44.6	33.3	69.4
Professional and regulatory fees	6.7	8.1	10.7
Depreciation and amortisation	3.1	2.7	5.5
Other	15.1	14.1	22.5
	278.5	232.7	449.8

In the year ended 31 December 2025 and the six-month periods ended 30 June 2026 and 30 June 2025, IT and technology costs together with additional allocated other technological related costs, were $89.2 million, $55.6 million and $43.6 million, respectively.

NOTE 8 – INCOME TAX EXPENSE

Law for the Encouragement of Capital Investments, 5719-1959

The Law for the Encouragement of Capital Investments, 5719-1959, generally referred to as the "Investment Law", provides certain incentives for capital investments in production facilities (or other eligible assets) by "Industrial Enterprises" (as defined under the Investment Law).

New Tax benefits under the 2017 Amendment that became effective on 1 January 2017 ("2017 Amendment")

The 2017 Amendment was enacted as part of the Economic Efficiency Law that was published on 29 December 2016, and is effective as of 1 January 2017. The 2017 Amendment provides new tax benefits, as described below, and is in addition to the other existing tax beneficial programmes under the Investment Law.

The 2017 Amendment provides that a technology company satisfying certain conditions will qualify as a Preferred Technological Enterprise ("PTE") and will thereby enjoy a reduced corporate tax rate of 12% on income that qualifies as Preferred Technology Income, as defined in the Investment Law.

Dividends distributed by a PTE, paid out of Preferred Technology Income, are generally subject to withholding tax at source at the rate of 20% or such lower rate as may be provided in an applicable tax treaty.

a. Group taxation

The Group is subject to income tax in multiple jurisdictions, as it has various international wholly owned operations. The Group's income tax expense is based on the aggregation of the income taxes derived from its global jurisdictions. The applicable tax rate in each jurisdiction is based on the applicable local tax framework. Accordingly, the effective tax rate of the Group reflects local jurisdictions and the Israeli tax legislation.

b. Company taxation in Israel

The full corporate tax rate in Israel for the years 2026 and 2025 is 23%. The Company has final tax assessments up to the year 2024.

Under the 2017 Amendment, provided the conditions stipulated therein are met, technological income derived by Preferred Companies from "Preferred Technological Enterprise" (as defined in the 2017 Amendment), would be subject to reduced corporate tax rates of 12%.

NOTE 8 – INCOME TAX EXPENSE (continued)

b. Company taxation in Israel (continued)

A Preferred Company distributing dividends from technological income derived from its PTE would generally subject the recipient to a 20% withholding tax (or lower, if so provided under an applicable tax treaty).

In January 2022, the Company's status as a PTE, as accredited by the ITA under the tax regime in Israel, has been extended for the years 2022, 2023, 2024, 2025 and 2026, subject to the Company complying with the conditions of the Investment Law. Consequently, the Company's corporate tax rate for each of these years will be reduced from 23% to 12% and the withholding tax rate applicable for dividends will be reduced from 25% to 20%.

c. Tax assessments

The assessments of amounts of current and deferred taxes require the Group's management to take into consideration uncertainties that its tax position will be accepted and of incurring any additional tax expenses. This assessment is based on estimates and assumptions based on interpretation of tax laws and regulations, and the Group's past experience. It is possible that new information will become known in future periods that will cause the final tax outcome to be different from the amounts that were initially recorded, such differences will impact the current and deferred income tax assets and liabilities in the period in which such determination is made.

d. Taxes on income included in the consolidated income statement for the reported periods

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Current taxes:			
Current taxes in respect of current period's profit	27.5	32.9	60.1
Deferred income taxes:			
Change of deferred taxes	3.8	(0.7)	(2.5)
Taxes on income expenses	31.3	32.2	57.6

NOTE 9 – EARNINGS PER SHARE

Earnings per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
Profit attributable to equity holders of the Company (US dollars in millions)	151.9	149.6	281.3
Weighted average number of ordinary shares in issue*:			
Basic	69,894,812	72,836,263	71,491,575
Dilutive effect of equity share based compensation	2,426,414	2,377,120	2,795,370
Diluted	72,321,226	75,213,383	74,286,945
Basic earnings per share (In US dollars)	2.17	2.05	3.93
Diluted earnings per share (In US dollars)	2.10	1.99	3.79

*After weighting the effect of Company's share buyback programmes (see note 11).

NOTE 10 – DIVIDEND

The amounts of dividends and the amounts of dividends per share for the years 2026 and 2025 declared and distributed by the Company are as follows:

EX-DATE	Amount of dividend (US $ in millions)*	Amount of dividend per share (US $)	Date of payment to Shareholders
27 February 2025	89.7	1.2238	9 July 2025
21 August 2025	74.7	1.0553	11 November 2025
19 February 2026	87.4	1.2457	9 July 2026

On 10 August 2026, the Company declared an interim dividend and a special dividend in the amounts of $35.3 million and $47.2 million, respectively (see note 18).

*Between the dividend announcement date and the record date of the dividend, the number of issued and outstanding ordinary shares of the Company decreased as a result of the repurchase by the Company of ordinary shares during such period and the classification of such repurchased ordinary shares as treasury shares that are not entitled to dividends. However, this did not affect the dividend per share as announced on the dividend announcement date.

NOTE 11 – COMPANY'S SHARES HELD BY THE COMPANY

The Board approves share buyback programmes. The share buyback programmes are funded from the Company's net cash balances.

Period	Number of ordinary shares purchased	Aggregate purchase amount (US $ in millions)	Average price of shares purchased
Year ended 31 December 2025	5,344,366	215.0	£30.49
Six months ended 30 June 2025	2,693,395	101.8	£29.19
Six months ended 30 June 2026	1,087,332	63.8	£43.55

During the six-month periods ended 30 June 2026 and 2025, the Company issued 18,088 and 16,998 of its treasury shares, respectively, in accordance with the various share based equity settled compensation grants.

NOTE 12 – OTHER RECEIVABLES AND OTHERS

	As of 30 June		As of 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Securities at fair value	-	1.1	-
Prepaid expenses	6.2	4.7	5.1
Excess funds in segregation, net*	12.9	11.9	12.9
Other	45.9	31.2	40.5
	65.0	48.9	58.5
***Excess funds in segregation, net are comprised of the following:**			
Amount required to be segregated	(770.7)	(839.7)	(905.3)
Amount in segregation	783.6	851.6	918.2
	12.9	11.9	12.9

All the financial assets included among other receivables and others are for relatively short periods. Therefore, their fair values approximate or are similar to their carrying amounts.

NOTE 13 – OTHER PAYABLES

	As of 30 June		As of 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Payroll, tax and related liabilities	44.1	43.2	66.5
Share based compensation	5.5	6.4	11.2
Other	47.1	52.4	52.4
	96.7	102.0	130.1

The financial liabilities included among other payables are for relatively short periods. Therefore, their fair values approximate or are similar to their carrying amounts.

NOTE 14 – TRADE PAYABLES - DUE TO CLIENTS

	As of 30 June		As of 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Customers' deposits, net*	315.3	292.3	292.8
Segregated client funds	(241.2)	(248.2)	(257.5)
	74.1	44.1	35.3
***Customers' deposits, net are comprised of the following:**			
Customers' deposits	424.9	394.8	395.2
Less - financial derivative open positions:			
Gross amount of assets	(128.8)	(123.8)	(129.3)
Gross amount of liabilities	19.2	21.3	26.9
	315.3	292.3	292.8

*The total amount of 'Trade payables - due to clients' includes bonuses to clients.

NOTE 15 – ACQUISITION

In February 2026, the Company completed the acquisition of 100% of the share capital of Mehta Equities Private Limited, regulated by the Securities and Exchange Board of India (“SEBI”) in India. The acquisition consideration was funded from the Company's existing cash balances and was paid on completion.

The assets and liabilities recognised as a result of this acquisition are as follows:

	U.S. dollars in millions
Cash	2.0
Other receivables and others	10.0
Property, plant and equipment	0.1
Service suppliers	(0.2)
Other payables	(5.4)
Deferred tax liability	(3.7)
Goodwill and other intangible assets	19.0
Net assets acquired	21.8

NOTE 16 – CASH GENERATED FROM OPERATIONS

	Six months ended 30 June		Year ended 31 December
	2026	2025	2025
	(Unaudited)		(Audited)
	U.S. dollars in millions		
Cash generated from operating activities			
Net income for the period	151.9	149.6	281.3
Adjustments required to reflect the cash flows from operating activities:			
Depreciation and amortisation	1.4	1.2	2.5
Amortisation of right of use assets	1.7	1.5	3.0
Changes of equity and cash share based compensation	11.2	9.8	25.8
Taxes on income	31.3	32.2	57.6
Interest expenses in respect of leases	0.8	0.6	1.4
Exchange differences in respect of leases	0.6	1.0	1.6
Interest income	(21.1)	(29.6)	(62.8)
Foreign exchange losses (gains) on operating activities	(5.9)	(14.7)	(24.9)
	20.0	2.0	4.2
Operating changes in working capital:			
Decrease (increase) in other receivables	3.5	(22.0)	(31.5)
Increase (decrease) in trade payables due to clients	38.8	18.8	10.0
Increase (decrease) in other payables	(33.1)	(15.9)	7.4
Increase (decrease) in service suppliers	3.6	(3.3)	(5.2)
	12.8	(22.4)	(19.3)
Cash generated from operations	184.7	129.2	266.2

Non-cash transactions

During the six-month period ended 30 June 2026, $1.3 million in right of use assets and lease liabilities were recognised.

On 9 February 2026, the Company declared a dividend in an amount of $87.4 million ($1.2457 per share). The dividend was paid to shareholders on 9 July 2026 (see note 10).

NOTE 17 – FINANCIAL RISK MANAGEMENT

Financial risks arising from financial instruments are analysed into market, credit, concentration and liquidity risks. The condensed consolidated interim financial information does not include all financial risk management information and disclosures required in the annual financial statements. Details of how these risks are managed are discussed in the financial risk management note of the 2025 annual financial statements.

Further to the mentioned above, there has not been a significant change in the Group's financial risk management processes or policies since year end 2025.

NOTE 18 – SUBSEQUENT EVENTS

On 10 August 2026 the Company declared an interim dividend in an amount of $35.3 million ($0.5135 per share). The dividend record date is 21 August 2026 and it will be paid to the shareholders on 11 November 2026.

On 10 August 2026 the Company declared a special dividend in an amount of $47.2 million ($0.6866 per share). The dividend record date is 21 August 2026 and it will be paid to the shareholders on 11 November 2026.

On 10 August 2026, the Company declared the adoption of a share buyback programme to buy back up to $100.0 million of the Company's ordinary shares, comprised of an interim share buyback programme in the amount of $35.3 million and a special share buyback programme in the amount of $64.7 million.