Eden Finance plc
Eden Place, St. George's Bay, STJ 02
Tel: (+356) 2371 0100/1/2/3 • Fax: (+356) 2371 0125
E-mail: elg@edenleisure.com • www.edenleisure.com
Co Reg no.: C26843

COMPANY ANNOUNCEMENT

The following is a Company Announcement issued by Eden Finance p.l.c. (C 26843) (the "Company") pursuant to the Capital Market Rules as issued by the Malta Financial Services Authority.

QUOTE

During the meeting of the Board of Directors of the Company held yesterday, 4th August 2026, the Board of Directors approved the Company's unaudited interim financial statements for the six-month period ended 30th June 2026.

The approved unaudited interim financial statements are attached herewith and are also available on the Company's website at https://edenleisure.com/documents/Eden%20Finance%20June%202026.pdf.

UNQUOTE

By order of the Board

David Zahra
Company Secretary

5th August 2026

EDEN FINANCE p.l.c

A Member of Eden Leisure Group Limited

Unaudited Condensed Half-Yearly Financial Report

30 June 2026

Company No. C-26843

EDEN FINANCE p.l.c

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DIRECTORS' REPORT PURSUANT TO LISTING RULE 5.75.2

Directors' Report

The directors present their report, together with the unaudited condensed interim financial statements of the Company for the period 1 January to 30 June 2026.

The published figures have been extracted from the unaudited management financial statements for the six months ended 30 June 2026 and its comparative period in 2025. The comparative Statement of Financial Position as at 31 December 2025 has been extracted from the audited financial statements for the year ended on that date. This report is being published in terms of Listing Rule 5.75 issued by the Malta Financial Services Authority, and has been prepared in accordance with the applicable Listing Rules and the International Accounting Standard 34, 'Interim Financial Reporting'. The financial statements published in this Half-Yearly Report are condensed in accordance with the form and content requirements of this standard. In terms of Listing Rule 5.75.5, the Directors are stating that this Half-Yearly Financial Report has not been audited or reviewed by the Company's independent auditors.

Principal Activity

The principal activity of Eden Finance p.l.c is to raise financial resources from the capital market to finance the capital projects of the companies forming part of the Eden Leisure Group.

Review of Business Development

The condensed interim statement of profit or loss is set out on page 4. During the period under review, interest income earned on advances to the parent company, Eden Leisure Group Limited totalled Euro 833,096, while interest payable to the bondholders amounted to Euro 793,422.

The Company registered a loss before taxation amounting to Euro 1,316. The directors do not anticipate significant changes in the performance during the last six months of the current year.

The directors do not recommend the payment of an interim dividend for the period under review.

EDEN FINANCE p.l.c

DIRECTORS' REPORT PURSUANT TO LISTING RULE 5.75.2

Directors

The Board of Directors who held office during the period were:

Mr. Ian De Cesare – Chairman
Mr. Kevin De Cesare – Chief Executive Officer
Mr. Simon De Cesare – Executive Director
Mr. David Vella – Executive Director
Mr. Paul Mercieca – Non-Executive, Independent Director
Dr. Andrea Gera de Petri – Non-Executive Director
Mr. Victor Spiteri – Non-Executive, Independent Director
Mr. David Zahra – Company Secretary

Directors are appointed during the Company's Annual General Meeting for the period of one year, at the end of which term they may stand again for re-election. The Articles of Association of the Company clearly set out the procedures to be followed for the appointment of directors.

Approved by the Board of Directors on 4 August 2026 and signed on its behalf by:

Mr. Ian De Cesare
Chairman

Mr. Kevin De Cesare
Chief Executive Officer

Eden Place, St. Augustine Street, St. Julians

EDEN FINANCE p.l.c.

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	As at 30 June 2026 € (unaudited)	As at 31 December 2025 € (audited)
ASSETS			
Non-current assets			
Held-to-maturity investments		**1,164,687**	*1,164,687*
Loans and receivables	6	**-**	*40,000,000*
Financial assets at amortised cost		**1,164,687**	*41,164,687*
Current assets			
Loans and receivables	6	**40,000,000**	-
Financial assets at amortised cost		**916,057**	*1,635,246*
Cash and cash equivalents		**138,769**	*95,976*
		41,054,826	*1,731,222*
Total Assets		**42,219,513**	*42,895,909*
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital		**1,164,687**	*1,164,687*
Retained earnings		**544,225**	*545,541*
		1,708,912	*1,710,228*
Non-current liabilities			
Borrowings	4	**-**	*40,000,000*
Current liabilities			
Other Payables		**237,178**	*105,681*
Current income tax liability		**-**	-
Borrowings	4	**40,273,423**	*1,080,000*
		40,510,601	*1,185,681*
Total liabilities		**40,510,601**	*41,185,681*
Total Equity and Liabilities		**42,219,513**	*42,895,909*

The notes on pages 7 to 8 are an integral part of these condensed interim financial statements.

The condensed interim financial statements set out on pages 3 to 8 were approved and authorized for issue by the Board of Directors on the 4 August 2026 and were signed on its behalf by:

Mr. Ian De Cesare
Chairman

Mr. Kevin De Cesare
Chief Executive Officer

EDEN FINANCE p.l.c.

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED 30 JUNE 2026

		Six months ended 30 June	
		2026	2025
		€	€
	Note	**(unaudited)**	(unaudited)
Finance income	*6*	**833,096**	*833,096*
Finance costs		**(793,422)**	*(793,424)*
Gross profit		**39,674**	*39,672*
Administrative expenses		**(40,990)**	*(39,304)*
Loss before taxation		**(1,316)**	*368*
Income tax credit/expense		**-**	*(129)*
Loss/Profit for the period		**(1,316)**	*239*

EDEN FINANCE p.l.c.

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2026

	Share Capital €	Retained Earnings €	Total €
At 1 January 2025	**1,164,687**	**542,573**	**1,707,260**
Profit for the period and total comprehensive income for the year	-	239	239
At 30 June 2025	**1,164,687**	**542,812**	**1,707,499**
At 1 January 2026	**1,164,687**	**545,541**	**1,710,228**
Loss for the period and total comprehensive income for the year	-	(1,316)	(1,316)
At 30 June 2026	**1,164,687**	**544,225**	**1,708,912**

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CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2026

	Six months ended 30 June	
	2026	*2025*
	€	*€*
	(unaudited)	*(unaudited)*
Cash flows from operating activities		
Loss/Profit before taxation	**(1,316)**	*368*
Adjustment for:-		
Interest expense	**793,422**	*793,424*
Interest income	**(833,096)**	*(833,096)*
Operating loss before working capital movements	**(40,990)**	*(39,304)*
Movement in receivables	**712,285**	*684,131*
Movement in payables	**131,498**	*116,003*
	802,793	*760,830*
Income Tax Paid	**-**	*-*
Cash Flow generated from operations	**802,793**	*760,830*
Cash flows from investing activities		
Interest received	**840,000**	*840,000*
Net Cash flows received in investing activities	**840,000**	*840,000*
Cash flow from financing activities		
Interest paid to bond holders	**(1,600,000)**	*(1,600,000)*
Net cash flows used in financing activities	**(1,600,000)**	*(1,600,000)*
Net movement in cash and cash equivalents	**42,793**	*830*
Cash and cash equivalents at the beginning of the period	**95,976**	*1,612*
Cash and cash equivalents at the end of the period	**138,769**	*2,442*

1. General information

Eden Finance p.l.c. (the 'Company') is a limited liability company incorporated and domiciled in Malta. The registered office of the Company is Eden Place, St. Augustine Street, St. George's Bay, St. Julian's.

2. Basis of preparation

The condensed interim financial statements as at and for the six-month period ended 30 June 2026 have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting, as adopted by the European Union. The condensed 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 IFRSs as adopted by the EU.

3. Principal accounting policies

The accounting policies applied are consistent with those of the annual financial statements for the year ended 31 December 2025, as described in those annual financial statements.

4. Debt securities in issue

By virtue of the prospectus dated 28th March 2017, Eden Finance p.l.c. issued an aggregate principal amount of €40 million Bonds (2027), having a nominal value of €100 each, bearing interest at 4.0%. These bonds are unsecured pursuant and subject to the terms and conditions in the prospectus. These bonds are repayable by the 28 April 2027. As at 30 June 2026, the bonds have been classified as a current liability, as the contractual maturity date of 28 April 2027 falls within twelve months from the reporting date.

5. Financial instruments not measured at fair value

The carrying amounts of payables, receivable and short-term borrowings approximated their fair values due to short-term maturities of these assets and liabilities.

6. Related parties

Parent and controlling party

The Company is a subsidiary of Eden Leisure Group Limited, the registered office of which is situated at Eden Place, St. Augustine Street, St. Julian's, Malta.

Related party transactions

Consistent with the disclosures in the audited financial statements for the year ended 31 December 2025, the Company has a related party relationship with its ultimate parent and entities controlled by it. The principal related party transactions during the six month period under review comprise:

	Six months ended 30th June	
	2026	2025
	€	€
Transactions		
Finance income receivable from parent company	**833,096**	*833,096*

	As at 30 June 2026	As at 31 December 2025
	€	€
Balances		
Non-current loans receivable from parent company (i)	-	*40,000,000*
Current loans receivable from parent company (i)	**40,000,000**	-
Current amounts receivable from parent company	**606,327**	*491,327*
Current amounts payable to a related company	**411**	*800*
Held-to-maturity investments (ii)	**1,164,687**	*1,164,687*

(i) Current loans receivable from parent company

These represent the funds raised by the bond issue in the prior year which have been advanced to the Eden Leisure Group Limited at an annual interest rate of 4.2% per annum. The loan will be repaid in full by the 28 April 2027.

Eden Leisure Group Limited, the guarantor in respect of the company's bond issue has undertaken to pay all amounts of principal and interest that will become due and payable by the company to bondholders under the bonds.

These loans rank pari passu without any priority or preference within all other present and future unsecured and unsubordinated obligations of the parent company to which the loans have been advanced.

The carrying amount of the loans is considered a reasonable approximation of their fair value.

No loss allowance has been recognised based on 12-month expected credit loss.

(ii) Held-to-maturity investments

This investment represents 100% holding of the 5.5% redeemable preference shares of €2.329373 each within Eden Entertainment Limited.

EDEN FINANCE p.l.c

STATEMENT PURSUANT TO LISTING RULE 5.75.3

We hereby confirm, to the best of our knowledge, that:

The condensed interim financial statements give a true and fair view of the financial position of the Company as at the 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with International Financial Reporting Standards as adopted by the EU applicable to interim financial reporting (International Accounting Standard 34, 'Interim Financial Reporting'); and

The Interim Directors' Report includes a fair review of the information required in terms of Listing Rules 5.81 to 5.84.

On behalf of the board

Mr. Ian De Cesare
Chairman

Mr. Kevin De Cesare
Chief Executive Officer

4 August 2026