Class Finance plc
UBT 13/14, Industrial Estate,
San Gwann. SGN3000, Malta

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Date: 31st August 2026
Reference: 6/2026

COMPANY ANNOUNCEMENT

PUBLICATION OF UNAUDITED INTERIM CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30TH JUNE 2026

The following is a company announcement issued by Class Finance plc ("The Company"), having company registration number C 94741, issued in terms of the Prospects Rules, the market regulated as a multi-lateral trading facility operated by the Malta Stock Exchange ("Prospects MTF").

Quote

The Board of Directors of the Company announces that it met on the 27th August 2026 and considered and approved the Company's Unaudited Interim Consolidated Financial Statements for the six-month period ended 30th June 2026. The latter are reproduced below and are also available for viewing on the Company's website:

https://www.classoptical.com/company-announcements

Unquote

By order of the board

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Anton Magro
Company Secretary

CLASSFINANCE

Condensed Interim Consolidated Financial Statements
(Unaudited)

for the six months period ended 30th June 2026

Company Registration No. C 94741

CLASS FINANCE P.L.C

Condensed Interim Consolidated Financial Statements (Unaudited)
For the six months period ended 30th June 2026

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GENERAL INFORMATION

Registration

Class Finance PLC is registered in Malta as public limited liability company under the Companies Act (Cap 386). The company's registration number is C 94741.

Directors

Dr. John C. Grech
Mr. Cyril Gabarretta
Mr. Robert Tua
Dr. Maurice Zarb Adami
Mr. Kerstien Gabarretta
Mr. Robert Ebejer

Company Secretary

Mr. Anton Magro

Registered Office

UBT 13/14,
San Gwann Industrial Estate,
San Gwann. SGN 3000
Malta

Bankers

APS Bank PLC
APS Centre,
Tower Street,
Birkirkara. BKR 4012
Malta

Auditors

Griffiths & Associates Ltd
Level 1, Casal Naxaro,
Labour Avenue,
Naxxar. NXR 9021
Malta

Condensed Interim Consolidated Financial Statements (Unaudited)
For the six months period ended 30th June 2026

DIRECTORS REPORT

The directors present the condensed interim unaudited consolidated Financial Statements of the group for the six months period ended 30th June 2026.

Principal Activities

The Company's main activity is to invest and hold investments in other companies. The Group is engaged in the manufacturing, wholesale and retail of sunglasses, spectacles and other optical goods.

Business review and financial performance

The group delivered a positive financial performance during the period under review. The Group delivered a Profit before Tax of EUR 782,907.

The Group Revenue was EUR 6.6 million and the group equity which includes reserves available for distribution amounted to EUR 7.4 million.

Dividend

The directors have authorised a payment of a net dividend of EUR 200,000.

Events after the end of the reporting period

There were no events after the end of the reporting period that materially affected the financial position of the Group or of the Company, or that require mention in this report.

Approved by the Board of Directors on 26 August 2026 and signed on its behalf by

Mr. Cyril Gabarretta	Mr. Robert Tua
Director	Director

DIRECTORS DECLARATION

We hereby confirm that to the best of knowledge:

- The condensed consolidated interim financial statements give a true and fair view of the financial position of the Group as at 30 June 2026, and of its financial performance and cash flows for the six-month period ended in accordance with IAS 34 *Interim Financial Reporting* ; and

- The Interim Directors' Report includes a fair review of the information required in terms of Prospects Rule 4.11.12.

Mr. Cyril Gabarretta	Mr. Robert Tua
Director	Director

27th August 2026

CLASS FINANCE P.L.C

Condensed Interim Consolidated Statement of Comprehensive Income (Unaudited)
for the period ended 30 June 2026

	01.01.2026 to 30.06.2026 €	**01.01.2025 to 30.06.2025 €**
Revenue	6,594,783	6,144,969
Cost of Sales	(3,148,803)	(2,966,196)
Gross Profit	**3,445,980**	**3,178,773**
Administration & Distribution Expenses	(2,690,091)	(2,308,897)
Other Income	158,348	64,381
Operating Profit	**914,237**	**934,257**
Finance Costs	(131,330)	(129,974)
Profit before Tax	**782,907**	**804,283**
Income Tax Expense	(259,142)	(275,869)
Profit for the year - Total Comprehensive Income	**523,765**	**528,414**

CLASS FINANCE P.L.C
Condensed Interim Consolidated Statement of Financial Position (Unaudited)
As at the period ended 30 June 2026

	01.01.2026 to 30.06.2026 €	01.01.2025 to 30.06.2025 €
ASSETS		
Non-Current Assets		
Right-of-Use assets	1,251,129	1,394,772
Property, Plant & Equipment	3,219,864	3,543,634
Total Non-Current Assets	**4,470,993**	**4,938,406**
Current Assets		
Inventories	3,289,904	2,833,421
Trade & Other Receivables	4,343,292	4,471,373
Cash & Cash Equivalents	2,700,247	2,041,621
Tax Asset	-	-
Total current assets	**10,333,443**	**9,346,415**
Total Assets	**14,804,436**	**14,284,821**

CLASS FINANCE P.L.C
Condensed Interim Consolidated Statement of Financial Position (Unaudited)
As at the period ended 30 June 2026

	01.01.2026 to 30.06.2026 €	01.01.2025 to 30.06.2025 €
EQUITY & LIABILITIES		
Capital & Reserves		
Share Capital	373,400	373,400
Other Reserves	4,279,659	4,279,659
Retained Earnings	3,146,373	2,545,462
Total Equity	**7,799,432**	**7,198,521**
Non-current Liabilities		
Borrowings	2,948,409	2,939,168
Lease Liabilities	1,378,371	1,479,659
Deferred Tax	102,324	9,088
Total Non-Current Liabilities	**4,429,104**	**4,427,915**
Current Liabilities		
Borrowings	-	-
Lease liabilities	131,502	140,108
Trade and other payables	1,905,244	2,148,949
Current tax liability	539,154	369,328
Total Current Liabilities	**2,575,900**	**2,658,385**
Total Equity & Liabilities	**14,804,436**	**14,284,821**
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CLASS FINANCE P.L.C

Condensed Interim Consolidated Statement of Changes in Equity (Unaudited)

for the period ended 30 June 2026

	Other Reserve	Retained Earnings	Share Capital	Total Equity
	€	€	€	€
Balance as at 1 January 2025	4,279,659	2,217,048	373,400	**6,870,107**
Profit for the period - Total Comprehensive Income		528,414		**528,414**
Transactions with owners in their capacity as owners				
Dividends paid		(200,000)		**(200,000)**
Balance as at 30th June 2025	**4,279,659**	**2,545,462**	**373,400**	**7,198,521**
Balance as at 1 January 2026	4,279,659	2,822,608	373,400	**7,475,667**
Profit for the period - Total Comprehensive Income		523,765		**523,765**
Transactions with owners in their capacity as owners				
Dividends paid		(200,000)		**(200,000)**
Balance as at 30th June 2026	**4,279,659**	**3,146,373**	**373,400**	**7,799,432**

CLASS FINANCE P.L.C

Condensed Interim Consolidated Statement of Cashflows (Unaudited)
for the period ended 30 June 2026

	01.01.2026 to 30.06.2026 €	01.01.2025 to 30.06.2025 €
Cashflows from operating activities		
Profit before Tax	782,907	804,283
Adjustments for:		
Depreciation expense	202,205	197,569
Amortisation of bond issue costs	4,761	4,761
Profit from Operations	**989,873**	**1,006,613**
Change in Inventories	199,700	47,156
Change in Receivables	512,516	547,496
Change in Payables	262,411	(421,903)
Income taxes paid	(273,731)	(87,178)
Net Cash generated from Operating Activities	**1,690,769**	**1,092,184**
Investing Activities		
Acquisition of Property, Plant & Equipment	(108,888)	(280,179)
Net cash used in investing activities	**(108,888)**	**(280,179)**
Financing Activities		
Finance Costs	(131,330)	(129,974)
Repayment of Lease Liabilities	21,638	131,532
Dividends paid to equity shareholder	(200,000)	(200,000)
Loan to equity shareholder	-	0
Net cash from financing activities	**(309,692)**	**(198,442)**
Net movement in cash and cash equivalents	1,272,189	**613,563**
Cash and Cash equivalents at beginning of the year	1,428,058	1,428,058
Cash and Cash equivalents at end of period	**2,700,247**	**2,041,621**

NOTES

1. BASIS OF PREPARATION

These unaudited condensed interim consolidated financial statements for the six month period ended 30 June 2025 have been prepared in accordance with International Accounting Standard (IAS) 34 *Interim Financial Reporting.*

These interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjuction with the Group's annual financial statements as at 31 December 2025, which have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (EU).

In addition, results for the six-month period ended 30 June 2026 are not necessarily indicative of the results that may be expected for the financial year ending 31st December 2026.

2. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with those of the Group's financial statements for the year ended 31 December 2025.

Use of judgements and estimates

In preparing condensed interim consolidated financial statements, the Board of Directors have made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

There have been no material revisions to the natures and estimates of amounts reported in prior periods. The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those applied to the consolidated financial statements as at 31 December 2025.