

Company Announcement

The following is a Company Announcement issued by James B. Finance p.l.c. (the “Company”) pursuant to the Capital Markets Rules as issued by the Malta Financial Services Authority.

Approval and Publication of Audited Financial Statements

The Company hereby announces that during the meeting of its Board of Directors held on Tuesday 28 July 2026, the Directors considered and approved the Company’s Audited Financial Statements for the financial year ended 31 March 2026.

Copies of the Audited Financial Statements for the financial year ended 31 March 2026, are available for viewing and download on the following link on the Company’s website <https://jclholdings.com/investor-relations/>. The Directors’ Declaration on the Company’s ESEF Annual Financial Report and Audited Financial Statements for year ended 31 March 2026 is attached to this announcement.

The Board of Directors shall recommend to the Annual General Meeting of the Company that no dividend be declared.

The Company further announces that the Audited Consolidated Financial Statements of James B. Holdings Limited for the financial year ended 31 March 2026 (the “Guarantor”) have been approved by the Guarantor’s directors, also on Tuesday 28 July 2026 and are available for viewing and download on the following link on the Company’s website <https://jclholdings.com/investor-relations/>.

The Guarantor’s consolidated results for the year ended 31 March 2026 significantly exceeded the projections outlined in the Prospectus published by the Company, with revenue of €188.71 million (versus €106.56 million projected) and net profit of €53.03 million which includes a one-off remeasurement gain resulting from a business combination of €31.92 million. The profit net of this gain amounts to €21.11 million versus the projected €11.73 million. This outperformance was driven by stronger-than-expected activity across care, nursing, concession, catering, and airline catering operations.

UNQUOTE

By order of the Board



Dr Katia Cachia
Company Secretary

28 July 2026

James B. Finance PLC, BLB009Y, Bulebel Industrial Estate, Żejtun, ZTN 3000, Malta.

Telephone: +356 25676500. Company Registration Number: C 113149

DIRECTORS

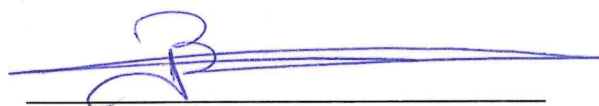
Mr. James Barbara (Chairman) | Mr. Arthur Gauci (Executive Director) | Mr. Fredrick Azzopardi (Executive Director)
Mr. Antoine Portelli (Non-Executive Director) | Mr. Joseph Bonello (Non-Executive Director) | Dr. Ian Stafrace (Non-Executive Director)

www.jamesbfinance.com

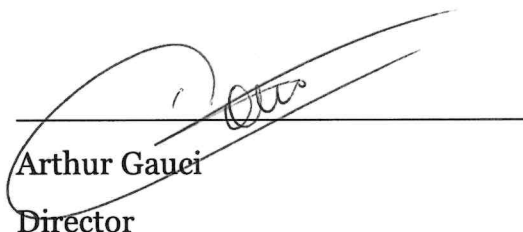
Directors' Declaration
On ESEF Financial Statements 2026
28 July 2026

We the undersigned, James Barbara and Arthur Gauci, in our capacity as Directors of James B. Finance p.l.c. (Company registration number: C 113149), hereby certify that:

1. The Financial Statements for the period ended 31 March 2026 have been approved by the Board of Directors of the Company and are hereby being made available to the public.
2. The Financial Statements for the period ended 31 March 2026 have been prepared in terms of the applicable rules and regulations, including the Commission Delegated Regulation on the European Single Electronic Format ("ESEF")¹ and the Capital Market Rules².
3. The Audit Report on the ESEF Financial Statements for the period ended 31 March 2026 is an exact copy of the original signed by the auditor and that no alterations have been made to the audited elements of the Financial Statements for the period ended 31 March 2026.
4. The Financial Statements for the period ended 31 March 2026 shall serve as the official document for the purposes of the Capital Markets Rules and, where the issuer is registered in Malta, the Companies Act (Chapter 386 of the Laws of Malta).



James Barbara
Chairperson



Arthur Gauci
Director

¹ Commission Delegated Regulation 2019/815 on the European Single Electronic Format, as may be further amended from time to time.

² Capital Markets Rules as issued by the Malta Financial Services Authority (MFSA)

James B. Finance PLC, BLB009Y, Bulebel Industrial Estate, Żejtun, ZTN 3000, Malta.
Telephone: +356 25676500. Company Registration Number: C 113149

DIRECTORS

Mr. James Barbara (Chairman) | Mr. Arthur Gauci (Executive Director) | Mr. Fredrick Azzopardi (Executive Director)
Mr. Antoine Portelli (Non-Executive Director) | Mr. Joseph Bonello (Non-Executive Director) | Dr. Ian Stafrace (Non-Executive Director)

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