Company Announcement

*The following is a company announcement issued by Klikk Finance plc (**"Klikk"** or the **"Company"**) pursuant to Prospects MTF Rules.*

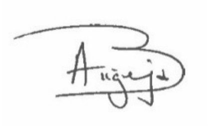
Board Meeting – Approval of Unaudited Interim Financial Statements

Quote

The Company hereby announces that the unaudited Condensed Consolidated interim Financial Statements of the Company for the period 1 January 2026 to 30 June 2026 ("the Financial Statements"), were considered and approved by the Board of Directors of the Company.

The Financial Statements are attached to this announcement and are also available for viewing on the Investor Relations Section of the Company's website at Investor Relations | Klikk Ltd Malta.

Unquote



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Anthony Bugeja
Company Secretary
03 August 2026

Klikk Finance p.l.c

Condensed Consolidated
Interim Financial Statements

For the Period 1 January 2026 to 30 June 2026

Company Registration Number: C 52833

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements
For the period 1 January 2026 to 30 June 2026

Contents Pages

Klikk Finance p.l.c

Directors' Report pursuant to Prospects MTF Rule 4.11.12

For the period 1 January 2026 to 30 June 2026

This Half-Yearly Report is being published in terms of Prospects MTF Rule 4.11.12 issued by the Malta Financial Services Authority and the Prevention of Financial Markets Abuse Act, 2005. The Half-Yearly Report comprises the unaudited condensed consolidated interim financial statements for the six months ended 30 June 2026 prepared in accordance with International Financial Reporting Standards adopted for use in the EU for interim financial statements (International Accounting Standard 34, "Interim Financial Reporting"). The condensed consolidated interim financial statements have not been audited or reviewed by the Group's independent auditors. The comparative statement of financial position has been extracted from the audited financial statements for the year ended 31 December 2025.

Principal activities

Klikk Finance p.l.c ('Klikk') is a publicly listed company on the Prospects MTF as administered by the Malta Stock Exchange and parent company of the Klikk Group ('Group'), which consists of Klikk and Klikk Limited, a fully owned subsidiary.

The principal activity of Klikk is that of a finance and holding company. The Group's core operations are carried out through Klikk Limited, which manages two computer retail outlets located on the Birkirkara By-Pass and tal-Barrani Road, Żejtun. These outlets cater to both retail and corporate clients, offering a wide range of IT-related products and services.

Review of Financial Performance

During the period ended 30 June 2026 the Group continued to implement its strategy of aligning more of its operations under GO's management in order to prepare for the growth expected in 2026 and also in 2027. This strategy focuses on driving sustainable revenue growth, expanding into new market niches, strengthening the Group's competitive positioning, and channelling investment into business segments with the highest strategic value and growth potential.

Revenue for the six-month period ended 30 June 2026 increased by 68.3% year-on-year, rising from €4.61 million in 2025 to €7.76 million in 2026. This growth reflects continued commercial traction following the Group's strategic shift and integration into the GO Group.

Gross margin increased to 12.3% compared to 11.2% in the same period last year, despite inflationary pressures and a rise in the cost of sales. Higher purchase volumes contributed to this increase, as the Group scales operations in anticipation of future growth.

Operating expenses also rose during the period, with administrative costs increasing as a result of higher payroll and investment in organisational capabilities. These increases are aligned with the Group's scale-up efforts and represent forward-looking investment in people, systems, and infrastructure rather than short-term inefficiencies.

The Group reported an operating profit of €214,723 for the period, compared to an operating loss of €147,068 in the first half of 2025. This is a reflection of improved performance and profitability, mainly derived from increased sales volumes, which management remains confident it can sustain in the medium to long term.

Approved by the Board of Directors on 3 August 2026 and signed on its behalf by:

Reuben Attard
Director

Elaine Fenech
Director

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements

Directors' Statement
For the period 1 January 2026 to 30 June 2026

We hereby confirm that to the best of our 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 then ended in accordance with International Financial Reporting Standards as adopted by the EU applicable to interim financial reporting IAS 34, "Interim Financial Reporting"; and

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

Approved by the Board of Directors on 3 August 2026 and signed on its behalf by:

Reuben Attard
Director

Elaine Fenech
Director

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Statement of Financial Position
For the period 1 January 2026 to 30 June 2026

	Notes	**As at 30 June 2026 Unaudited €**	As at 31 December 2025 €
ASSETS			
Non-current assets			
Property, plant and equipment	4	**158,548**	166,361
Right-of-use assets		**348,179**	412,055
Intangible assets	5	**418,349**	418,747
Deferred tax asset		**508,450**	508,450
Total non-current assets		**1,433,526**	1,505,613
Current assets			
Inventories		**3,482,600**	2,623,054
Trade and other receivables		**889,945**	797,328
Cash and short-term deposits		**861,894**	717,999
Total current assets		**5,234,439**	4,138,381
Total assets		**6,667,965**	5,643,994
EQUITY AND LIABILITIES			
Equity			
Share capital		**350,000**	350,000
Additional contributed capital		**399,879**	399,879
Accumulated losses		**(1,631,885)**	(1,732,078)
Total equity		**(882,006)**	(982,199)

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Statement of Financial Position - continued
For the period 1 January 2026 to 30 June 2026

	As at 30 June 2026 Unaudited	As at 31 December 2025
	€	€
LIABILITIES		
Non-current liabilities		
Lease liabilities	**278,911**	330,464
Borrowings	**1,524,180**	1,518,951
Total non-current liabilities	**1,803,091**	1,849,415
Current liabilities		
Lease liabilities	**125,867**	141,281
Borrowings	**131,724**	-
Trade and other payables	**5,488,236**	4,634,444
Current tax liabilities	**1,053**	1,053
Total current liabilities	**5,746,880**	4,776,778
Total liabilities	**7,549,971**	6,626,193
Total equity and liabilities	**6,667,965**	5,643,994

The notes on pages 9 to 12 are an integral part of these condensed consolidated interim financial statements.

The condensed consolidated interim financial statements set out on pages 3 to 12 were approved by the Board of Directors on 3 August 2026 and were signed on its behalf by:

Reuben Attard
Director

Elaine Fenech
Director

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Income Statement
For the period 1 January 2026 to 30 June 2026

	Six months ended 30 June 2026 Unaudited €	Six months ended 30 June 2025 Unaudited €
Revenue	**7,759,621**	4,607,336
Cost of sales	**(6,802,943)**	(4,090,148)
Gross profit	**956,678**	517,188
Selling and distribution expenses	**(114,067)**	(16,586)
Administrative expenses	**(628,197)**	(649,497)
Other operating income	**309**	1,827
Operating income/(loss)	**214,723**	(147,068)
Finance costs	**(114,530)**	(69,761)
Profit/(loss) for the period	**100,193**	(216,829)
Attributable to:		
Equity holders of the parent	**100,193**	(216,829)

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Statement of Changes in Equity
For the period 1 January 2026 to 30 June 2026

Unaudited	Share capital €	Additional contributed capital €	Accumulated losses €	Total equity €
Balance at 1 January 2025				
Opening Balance as restated	350,000	399,879	(1,198,893)	(449,014)
Comprehensive loss				
Loss for the period	-	-	(216,829)	(216,829)
Total comprehensive loss for the period	-	-	(216,829)	(216,829)
Balance at 30 June 2025	**350,000**	**399,879**	**(1,415,722)**	**(665,843)**

Condensed Consolidated Interim Statement of Changes in Equity - continued
For the period 1 January 2026 to 30 June 2026

Unaudited	Share capital €	Additional contributed capital €	Accumulated losses €	Total equity €
Balance at 1 January 2026	350,000	399,879	(1,732,078)	(982,199)
Comprehensive profit				
Profit for the period	-	-	100,193	100,193
Total comprehensive income for the period	-	-	100,193	100,193
Balance at 30 June 2026	**350,000**	**399,879**	**(1,631,885)**	**(882,006)**

The notes on pages 9 to 12 are an integral part of these condensed consolidated interim financial statements.

Klikk Finance p.l.c

Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Statement of Cash Flows
For the period 1 January 2026 to 30 June 2026

	Six months ended 30 June 2026 Unaudited €	Six months ended 30 June 2025 Unaudited €
Cash flows from operating activities		
Profit/(loss) for the period	**100,193**	(216,829)
Adjustments for:		
Depreciation of property, plant and equipment	**22,755**	23,842
Depreciation of right of use assets	**66,343**	63,071
Allowance for impairment of receivables	**31,663**	-
Provision for inventory	**(31,663)**	-
Amortisation of intangible assets	**398**	6,951
Amortisation of bonds	**5,241**	4,820
Finance costs	**109,289**	69,761
Changes in working capital:		
Inventories	**(827,883)**	(653,108)
Trade and other receivables	**(124,292)**	(283,884)
Trade and other payables	**813,780**	874,777
Interest paid on lease liabilities	**(10,285)**	-
Interest paid on bank overdraft	**(3,747)**	(2,056)
Other interest on indirect tax	**(55,245)**	-
Tax paid	**-**	(6)
Net cash generated from/(used in) operating activities	**96,547**	(112,661)
Cash flow from investing activities		
Payments to acquire property, plant and equipment	**(14,941)**	(39,737)
Net cash used in investing activities	**(14,941)**	(39,737)
Cash flow from financing activities		
Repayment of finance lease	**(69,435)**	(73,375)
Repayment of bonds	**-**	(77,700)
Net cash used in financing activities	**(69,435)**	(151,075)
Net movement in cash and cash equivalents	**12,171**	(303,473)
Cash and cash equivalents at beginning of period *	**717,999**	456,236
Cash and cash equivalents at end of period*	**730,170**	152,763

* Cash and cash equivalents are net of bank overdrafts (€131,724 at 30 June 2026 and €72,233 at 30 June 2025)

The notes on pages 9 to 12 are an integral part of these condensed consolidated interim financial statements.

1 General information

Klikk Finance p.l.c (“the Company”) is a limited liability company domiciled and incorporated in Malta. The condensed consolidated interim financial statements of the Company as at 30 June 2026 and for the six-month period then ended comprise the Company and its subsidiary Klikk Limited (together referred to as the “Group”).

The consolidated financial statements of the Group as at and for the year ended 31 December 2025 are available upon request from the Company’s registered office at Triq Hal Tarxien, Żejtun, ZTN 3000, Malta. They are also available for viewing on its website at www.klikk.com.mt.

These condensed consolidated interim financial statements were approved for issue by the Board of Directors on 3 August 2026.

The condensed consolidated interim financial statements have not been audited or reviewed by the Group’s independent auditors.

2 Basis of preparation

The condensed consolidated interim financial statements as at and for the six-month period ended 30 June 2026 have been prepared in accordance with International Financial Reporting Standards (“IFRSs”) as adopted by the EU applicable to interim financial reporting (International Accounting Standard 34, “Interim Financial Reporting”). The condensed consolidated interim financial statements 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.

Financial position of the Group and the Group’s cash flow forecasting process:

As of 30 June 2026, the Group's current liabilities exceeded its current assets by €512,441, (2025: €638,397). This is primarily due to the higher investments in inventories in line with the strategy.

However, the Group anticipates generating earnings in the upcoming financial year through its operations. This expected performance is projected to effectively cover the Group's cash flow and liquidity requirements. Based on the Group's cash flow projections and the financial statements' published data, the Group shall consistently generate cash flow that exceeds the current shortfall of €512,441. This provides confidence in the Group's ability to meet its short-term liquidity needs.

Looking forward the Group anticipates enhanced sales transactions and greater revenues. This means that the Group is expected to expand further its operations which shall lead to increased short term cash flows shortfalls.

These factors are reflected in the Group’s cash flow forecasts together with cash management facilities, reinforcing the Group’s capacity to manage its liquidity effectively and provide the Group with adequate headroom over the going concern assessment period. 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.

2 Basis of preparation - continued

New and amended standards adopted by the Group

A number of amended standards became applicable for the current reporting period. There is no impact on the adoption of these revisions on the Group's accounting policies and on the Group's financial results and financial position.

Impact of standards issued but not yet applied by the Group

Certain new standards, amendments and interpretations to existing standards have been published by the date of authorisation for issue of these financial statements but are not yet effective for the Group's current accounting period.

The Group has not early adopted these revisions to the requirements of IFRSs as adopted by the EU, and the Directors are of the opinion that there are no requirements which will have a material impact on the Group's financial statements in the period of initial application, other than what is described below.

IFRS 18 'Presentation and Disclosure in Financial Statements' (effective for annual periods beginning on or after 1 January 2027)

IFRS 18 (issued on 9 April 2024) was endorsed for use in the European Union on 16 February 2026 and is set to replace IAS 1 Presentation of Financial Statements, introducing new requirements that will help to achieve comparability of the financial performance of similar entities and provide more relevant information and transparency to users. Even though IFRS 18 will not impact the recognition or measurement of items in the financial statements, its impacts on presentation and disclosure are expected to be pervasive, particularly those related to the statement of financial performance. IFRS 18 will also require the disclosure of management-defined performance measures within the financial statements.

Management is currently assessing the implications of applying IFRS 18 on the Group and Company's financial statements.

The new standard will be applicable from its mandatory effective date of 1 January 2027, with retrospective application, meaning that comparative information will be restated to reflect the new presentation and disclosure requirements introduced.

3 Segment information

3.1 Operating segments

The Group's internal reporting and organisational structure is such that it considers its line of business as one business segment.

The Group's internal reporting to the Board of Directors and Senior Management is analysed accordingly and the Board of Directors reviews internal management reports on a regular basis.

3.2 Information about geographical segments

The Group's revenues are derived from operations carried out in Malta therefore no segmental reporting by location is deemed necessary.

4 Property, plant and equipment

Acquisitions and disposals

During the six months ended 30 June 2026, the Group acquired additional plant and equipment, with a cost of €14,941 (six months ended 30 June 2025: €39,737).

There were no assets disposed by the Group during the six months ended 30 June 2026 and 30 June 2025.

5 Intangible assets

Acquisitions and disposals

During the six months ended 30 June 2026, the Group had no development of Intangible assets (six months ended 30 June 2025: Nil).

There were no assets disposed by the Group during the six months ended 30 June 2026 and 30 June 2025.

6 Cash and cash equivalents

For the purposes of the statements of cash flows, the cash and cash equivalents at the end of the reporting period comprise the following:

	Group	
	2026	2025
	€	€
Cash at bank and in hand	**861,894**	224,996
Bank overdraft	**(131,724)**	(72,233)
Cash and cash equivalents	**730,170**	152,763

Included within the cash at bank and in hand is an amount of €687,000 (Dec 2025: €436,900), which represents the amount set aside for the purposes of the sinking fund in accordance with the Treasury Management Policy. The cumulative sinking fund balance as at the period ended 30 June 2026 amounts to €1,150,100 (Dec 2025: €900,000) less cumulative bond buy-backs to date amounting to €463,100, resulting in an available balance of €687,000 (Dec 2025: €436,900).

7 Related party transactions

Parent and ultimate controlling party

The Company and its subsidiaries have a related party relationship with GO p.l.c., the Group's parent.

The sales to and purchases from related parties are made on terms equivalent to those that prevail in an arm's length transactions.

The principal related party transactions during the six-month period under review comprise:

	Six months ended 30 June 2026 Unaudited €	Six months ended 30 June 2025 Unaudited €
Current ultimate parent and related entities		
Related party sales	**902,755**	253,483
Related party purchases	**169,055**	95,804
Balance Payable as at end of period	**4,228,725**	1,263,817