LLF 89 – 2027 Financial Stability Forecasts

The following is a company announcement issued by Luxury Living Finance plc (the Company) pursuant to pursuant to Rule 4.11.03 and 4.11.12 of the Prospects Rules

QUOTE

The Company refers to the obligation to which Prospects MTF Companies are subject to in terms of Rule 4.11.03 and Rule 4.11.12 relating to the publication of consolidated financial information as defined in Table 1 paragraph 3 and specifically the publication and dissemination via an announcement of Financial Sustainability Forecasts including management assumptions thereon ('FSFs'). The below is a copy of the FSFs as approved by the Board of Directors on 30 October 2026 which are based on the following assumptions:

Revenues

The Luxury Living Group's projected revenue for year ending 30 June 2027 is based on the assumption that the Luxury Living Group will continue trading goods related to renewable energy to retail customers, focusing principally on expanding commercial customers the growth of which has been based on historic trends.

Revenue generated from feed-in-tariffs, arising from photovoltaic farms energised in between FY2019 and FY2026, are based on historical trends. The projections also include additional photovoltaic farms which the Group shall be constructing and energizing during the year.

The projections include revenue generated from the hospitality and manufacturing operations, as part of the Group's diversification and integration strategy.

Direct costs

Direct costs relating to the photovoltaic farms comprise maintenance cost based on historical trends.

Direct costs relating to hospitality and manufacturing operations include direct costs and direct wages.

Administrative expenses

Administrative expenses consist primarily of administrative payroll costs, directors' fees, marketing and distribution fees, rental costs, insurance costs, recurring admission fees, professional fees, and other corporate and general overheads. Administrative expenses are based on historical trends.

Depreciation is calculated using the straight-line method to allocate the cost of all items comprised within property, plant and equipment less their residual values over their estimated useful lives. The depreciation charge on the photovoltaic panels installed as part of the photovoltaic farms is based on a lease term of twenty years.

Amortisation cost is calculated on the value of the Develop and Operate Agreement over its term and also includes the amortisation of the right of use asset.

Finance costs

Finance costs primarily relate to amounts due on the facilities the Group has with its bankers and the interest on the Bond and unwinding of interest expense in relation to the minimum lease payments.

Taxation

Current taxation is provided at 35% of chargeable income for the period.

Working capital

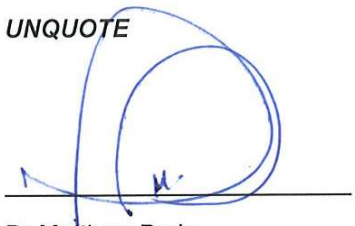
The Luxury Living Group's working capital mainly comprises the net impact of trade receivables, inventory and trade payables and is based on historical trends.

Income statement €'000	FY2027 Projected
Revenue	3,226
Cost of Sales	(1,075)
Gross Profit	2,151
Administrative Expenses	(450)
EBITDA	1,701
Finance cost	(551)
Depreciation and ammortisation	(496)
Profit before tax	654
Tax	(229)
Profit for the year	**425**

Statement of financial position for the year ending €'000	Jun-27 Projected
Assets	
Non-current assets	
Intangible assets	2,371
Right of use assets	1,107
Property, plant and equipment	5,567
Deferred tax asset	473
Trade and other receivables	163
	9,681
Current Assets	
Inventories	2,405
Trade and other receivables	2,879
Cash and cash equivalents	570
	5,854
Total Assets	**15,535**
Equity and Liabilities	
Equity	
Share Capital	2,931
Other equity	1,910
Retained earnings	(2,129)
Total Equity	2,712
Non-current Liabilities	
Borrowings	8,478
Finance liabilities	1,400
	9,878
Current Liabilities	
Borrowings	690
Finance liabilities	155
Trade and other payables	2,100
	2,945
Total liabilities	12,823
Total equity and liabilities	**15,535**

Statement of Cash Flow for the year ending €'000	Jun-27 Projected
Net cash from operating activities	316
Net cash from investing activities	121
Net cash flow from financing activities	(124)
Net cash movements	314
Cash and cash equivalents as 1st Jul	256
Cash and cash equivalents as 30th Jun	**570**

UNQUOTE



Dr Matthew Paris
Company Secretary
30 October 2026