



ACMUS P.L.C.
Company Announcement

Reference: ACM 04

Announcement Date: 27 April 2026

The following is a company announcement issued by **ACMUS P.L.C. (C 111213)** (hereinafter the “**Company**”) pursuant to the Capital Markets Rules issued by the Malta Financial Services Authority (the “**Capital Markets Rules**”) [CMR 5.16.3, 5.16.24, 5.61]

QUOTE

Approval of the Audited Consolidated Financial Statements for year ended 2025

The Company announces that during its meeting held earlier today 27th April 2026 the Board of Directors of the Company approved the Audited Consolidated Financial Statements of the Company for the year ended 31 December 2025. The Audited Consolidated Financial Statements of the Company can be viewed on the Company’s website at <https://acmus.mt/investor-relations/#investor-information>. The Directors’ Declaration on ESEF Annual Financial Reports is attached to this Company Announcement.

It is also announced that the Board of Directors of ACMUS Properties Limited (C 111221) being the guarantor of the €23,000,000 5.25% Secured Bonds 2028-2030 issued by the Company in terms of a prospectus dated 17th July 2025, has approved the respective Audited Financial Statements for the year ended 31 December 2025 today. In terms of CMR 5.61, a copy of the said financial statements are also available for viewing on the Company’s website at <https://acmus.mt/investor-relations/#investor-information>.

When compared to the projections set out in the Financial Analysis Summary (“FAS”) published by the Company with the abovementioned prospectus in July 2025, variances in excess of 10% were noted. For the purposes of C.M.R. 5.16.24, the Company reports that, whereas the profit for the year was projected at €267,000, the Group closed the financial year with a loss of €87,219. This variance mainly arises for the following key factors:

- The Group registered a decrease in gross profit of €1 million which resulted from a decrease in revenue of €2.5 million and a decrease in Cost of Sales of €1.5 million. The decrease in revenue was due to a number of contracts, originally planned to be finalised during the FY

info@acmus.mt

+356 2567 1060

Hyatt Centric Malta, Triq Santu
Wistin, San Giljan SWQ 3312,
Malta



2025, being finalised in FY 2026. The decrease in Cost of Sales is in line with the decrease in revenue.

- A reduction of €267,906 in operating and administrative expenses mainly resulting from:
 - Savings on projected administrative costs; and
 - A decrease in costs directly related to revenue.
- Savings of €157,863 on projected finance costs due to higher capitalised finance costs.
- A reduction of €185,569 in income tax in line with the decrease in revenue.

UNQUOTE

BY ORDER OF THE BOARD

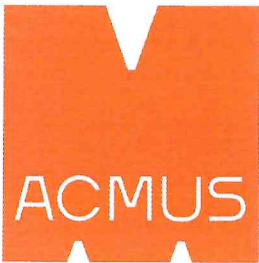
A handwritten signature in blue ink, appearing to read 'K. Coppini', written over a horizontal line.

Dr. Karen Coppini
Company Secretary

info@acmus.mt

+356 2567 1060

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ACMUS p.l.c.
(C 111213)

**DIRECTORS' DECLARATION
ON ESEF ANNUAL FINANCIAL REPORTS**

We, **Adrian Muscat** and **Charles Cini** in our capacity as Directors of ACMUS p.l.c., hereby **certify**:

- i. That the Annual Financial Report for the year ended 31 December 2025 has been approved by the Board of Directors of the Company and is hereby being made available to the public.
- ii. That the Annual Financial Report has 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 Markets Rules².
- iii. That the Audit Report on the ESEF Annual Financial Report is an exact copy of the original signed by the auditor and that no alterations have been made to the audited elements of the Annual Financial Report including the annual financial statements.
- iv. That the Annual Financial Report 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).

A handwritten signature in blue ink, appearing to read 'Adrian Muscat', written over a horizontal line.

Signature
Adrian Muscat
Director

A handwritten signature in blue ink, appearing to read 'Charles Cini', written over a horizontal line.

Signature
Charles Cini
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).

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