

MISSIRIAN S.A.

Company's Register No. 20508930000

Registered Office : Amygdaleonas, Kavala

CONDENSED FINANCIAL DATA AND INFORMATION FOR THE YEAR JULY 1, 2023 UNTIL JUNE 30, 2024

(According to Law 4548/2018 concerning enterprises that prepare annual financial statements consolidated or not, in accordance with International Financial Reporting Standards)

The following data and information arising from the financial statements aim to provide a general briefing for the financial position and the results of operations of "MISSIRIAN S.A." and the MISSIRIAN Group.

Therefore, it is recommended to the reader before proceeding to any kind of investment decision or other transaction with the company to visit the Company's web site, at the address www.missirian.gr where the Financial Statements are posted accompanied with the Independent Auditor's Report.

COMPANY INFORMATION		BOARD OF DIRECTORS	
Supervisory Authority:	Ministry of Development-G.C.RE	Nikolaos Tzoumas	Chairman & Managing Director
Website address of the Company:	www.missirian.gr	Evrpidis Christidis	Vice Chairman
Date of Approval by the Board of Directors of the annual Financial Statements:	December 20, 2024	Anna Tzouma	Member of the B.D.
Certified Public accountant Auditor :	Konstantinos Katsagannis (Institute of CPA (SOEL) Reg. No 25921)	Kazantzidis Theodoros	Member of the B.D.
Auditing Company:	ERNST & YOUNG (HELLAS) Certified Auditors Accountants S.A.	Vasileios Meleneklis	Member of the B.D.
Type of Auditor's Report :	Unqualified opinion		

STATEMENT OF FINANCIAL POSITION (amounts expressed in thousands €)					STATEMENT OF CASH FLOWS (amounts expressed in thousands €)				
	THE GROUP		THE COMPANY			THE GROUP		THE COMPANY	
	30/6/2024	30/6/2023	30/6/2024	30/6/2023		1/7/2023 - 30/6/2024	1/7/2022 - 30/6/2023	1/7/2023 - 30/6/2024	1/7/2022 - 30/6/2023
ASSETS					Cash flow from Operating Activities				
Own-used property, plant and equipment	12.266	12.671	11.240	11.570	Profit before taxes	2.502	863	1.983	366
Intangible Assets	146	174	138	166	Plus /less adjustments for:				
Other non-current assets	1.421	1.555	3.510	3.645	Depreciation & Amortization	627	725	511	596
Inventories	22.044	20.856	19.124	20.771	Net gains from disposal of fixed assets	4	-11	4	-11
Trade receivables	11.279	7.778	11.096	7.541	Net gains from the change of lease liabilities	0	0	0	0
Other receivables	2.391	2.570	2.373	2.684	Income from investments	0	0	-203	-164
Cash and cash equivalents	3.180	3.427	1.479	2.358	Interest and similar income	-184	-204	-180	-202
TOTAL ASSETS	52.726	49.032	48.958	48.735	Interest and related expenses	2.201	2.640	1.950	2.449
EQUITY & LIABILITIES					Grants amortization	-23	-23	-11	-11
Share Capital	9.524	9.524	9.524	9.524	Provision for impairment of trade receivables	56	1.080	56	1.080
Other Components of equity	4.669	2.953	3.122	1.574	Income from unutilized provisions	-38	-48	-38	-48
Total equity owners of the parent (a)	14.193	12.477	12.646	11.098	Provisions for staff leaving indemnities	67	43	67	43
Non controlling Interests (b)	2.322	2.203	0	0	Plus / less adjustments of working capital to net cash or related to operating activities :				
Total equity (c)=(a)+(b)	16.515	14.680	12.646	11.098	Decrease/(Increase) of inventories	-1.187	5.722	1.647	5.709
Long-term Bank borrowings	18.691	22.622	18.691	22.622	Decrease of receivables	-3.057	2.979	-2.978	3.182
Provisions / Other non-current liabilities	2.147	2.148	2.020	2.012	(Decrease)/Increase of trade and other payable (except Banks)	6.431	-234	2.769	2.912
Short-term Bank borrowings	4.191	4.903	1.265	1.480	Indemnities paid	-78	-16	-78	-16
Other current liabilities	11.181	4.678	14.336	11.523	Less:				
Total Liabilities (d)	36.211	34.352	36.312	37.637	Interest expenses and similar changes paid	-2.110	-2.549	-1.859	-2.358
TOTAL EQUITY AND LIABILITIES (c)+(d)	52.726	49.032	48.958	48.735	Income tax paid	-506	-137	-463	0

STATEMENT OF COMPREHENSIVE INCOME (amounts expressed in thousands €)					STATEMENT OF CHANGES IN EQUITY (amounts expressed in thousands €)				
	THE GROUP		THE COMPANY			THE GROUP		THE COMPANY	
	1/7/2023 - 30/6/2024	1/7/2022 - 30/6/2023	1/7/2023 - 30/6/2024	1/7/2022 - 30/6/2023		30/6/2024	30/6/2023	30/6/2024	30/6/2023
Turnover	53.349	49.054	53.211	47.007	Total equity at the beginning of the year (01.07.2022 and 01.07.2021 respectively)	14.680	14.408	11.098	11.179
Gross profits	8.248	8.155	6.896	6.957	Total comprehensive income/(losses) after taxes	1.993	350	1.548	-81
Profits from operative activities (EBIT)	4.519	3.298	3.550	2.448	Dividends paid	-158	-78	0	0
Profits before taxes	2.502	863	1.983	366	Total equity at the end of the year (30.06.2024 and 30.06.2023)	16.515	14.680	12.646	11.098
Profits/(Losses) after taxes (A)	2.013	350	1.568	-81					
Other comprehensive losses after taxes (B)	-20	0	-20	0					
Total comprehensive Income	1.993	350	1.548	-81					
/(Losses) after taxes (A)+(B)	1.993	350	1.548	-81					
Attributable to:									
Owners of the parent	1.736	156	1.548	-81					
Non-controlling interests	277	194	0	0					
Earnings/(Losses) after taxes per share-basic and diluted (expressed in €)	0,5341	0,0481	0,4763	-0,0248					
Earnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA)	5.124	4.001	4.050	3.034					

ADDITIONAL DATA AND INFORMATION

- The company has followed the same accounting principles of Financial Statements of June 30, 2023 with the exception of new or revised accounting standards and interpretations that came into force from 01.07.2023. For details refer to Note 2.3 of the financial statements.
- The companies of the Group with their corresponding addresses and participation percentages, included in the consolidated financial statements are:

Name	Country of Incorporation	Participation percentage	Method of Consolidation	Unaudited Fiscal Years
MISSIRIAN S.A.	GREECE	PARENT	-	-
MISSIRIAN BULGARIA AD	BULGARIA	51% (Direct)	FULL	2017-2024
MISSIRIAN DOOEL	N.MACEDONIA	100% (Direct)	FULL	2017-2024
- To secure long-term liabilities to banks exist, on the Parent Company's tangible assets liens of € 18 million and on the inventories collateral guarantees amounting to € 4.921.854 for the Group and the Company. Also part of the cash and cash equivalents amounting to € 900.000 on June 30, 2024 for the Group is bounded to secure short-term bank borrowings.
- Purchase of tangible fixed assets for the Parent Company and the Group amounted to € 145.453,85 and € 109.719,33 respectively.
- The number of the personnel employed on June 30, 2023 and June 30, 2022 is 74 and 90 persons respectively for the Company and 141 and 151 persons for the Group respectively.
- Other comprehensive income after taxes for the Group and the Company for the year includes the net gains after taxes from the remeasurement of defined benefit plan.
- The amounts of sales and purchases cumulatively from the beginning of the year and the balances of receivables and payables at the end of the current year arising, for the company and the group, from transactions carried out with related parties as they are defined by IAS 24 are as follows:

	(amounts expressed in th. €)	
	GROUP	COMPANY
a) Sales of goods and services	117	133
b) Purchases of goods and services	8	10.593
c) Receivables	2.136	2.136
d) Payables	53	3.448
e) Transactions and directors' fees and key management compensation	499	499

THE CHAIRMAN & MANAGING DIRECTOR



NIKOLAOS TZOUMAS
ID No. A 00141131

THE VICE CHAIRMAN



EVRIPIDIS CHRISTIDIS
ID No. AH 377180

THE CHIEF FINANCIAL OFFICER



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