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.

	OMPANY INFORMATIO					OF DIRECTORS	;		
Supervisory Authority:	Ministry of Developm	nent-G.C.RE			Nikolaos Tzoumas Chairman & Managing D	irector			
Vebsite address of the Company:	www.missirian.gr				Evripidis Christidis Vice Chairman				
Date of Approval by the Board of Directors					Anna Tzouma Member of the B.D.				
f the annual Financial Statements:	December 20, 2024				Kazantzidis Theodoros Member of the B.D.				
Cerified Public accountant Auditor :	Konstantinos Katsag				Vasileios Meleneklis Member of the B.D.				
uditing Company:	ERNST & YOUNG (HE	ELLAS) Certified A	Auditors Accounta	ants S.A.					
ype of Auditor's Report :	Unqualified opinion								
CTATEMENT OF FINANCIA	POSITION /	overe and the st	- 0)						
STATEMENT OF FINANCIAL	STATEMENT OF FINANCIAL POSITION (amounts expressed in thousands €)			STATEMENT OF CASH FLOWS (amounts expressed in thousands €)					
	<u>THE GR0</u> 30/6/2024	<u>OUP</u> <u>30/6/2023</u>	<u>THE CO</u> 30/6/2024	<u>20092000000000000000000000000000000000</u>		<u>THE (</u> <u>1/7/2023 -</u>	<u>GROUP</u> <u>1/7/2022 -</u>	<u>THE CO</u> <u>1/7/2023 -</u>	<u>OMPANY</u> <u>1/7/2022</u>
ASSETS						30/6/2024	30/6/2023	30/6/2024	30/6/202
Own-used property, plant and equipment	12.266	12.671	11.240	11.570					
ntangible Assets	146	174	138	166	Cash flow from Operating Activities				
ther non-current assets	1.421	1.555	3.510	3.645	Profit before taxes	2.502	863	1.983	3
iventories	22.044	20.856	19.124	20.771	Plus /less adjustments for:				
rade receivables	11.279	7.778	11.096	7.541	Depreciation & Amortization	627	725	511	5
ther receivables	2.391	2.570	2.373	2.684	Net gains from disposal of fixed assets	4	-11	4	-
ash and cash equivalents	3.180	3.427	1.479	2.358	Net gains from the change of lease liabilities	4	0	4	-
OTAL ASSETS	52.726	49.032	48.958	48.735	Income from investments	0	0	-203	-1
		-0.002	-0.000	40.700	Interest and similar income	-			
QUITY & LIABILITIES						-184	-204	-180	-2
nare Capital	9.524	9.524	9.524	9.524	Interest and related expenses Grants amortization	2.201	2.640	1.950	2.4
ther Components of equity						-23	-23	-11	
	4.669	2.953	3.122	1.574	Provision for impairment of trade receivables	56	1.080	56	1.0
on controlling Interests (b)	14.193	12.477	12.646	11.098	Income from unutilized provisions	-38	-48	-38	-
on controlling Interests (b)	2.322	2.203	0	0	Provisions for staff leaving indemnities	67	43	67	
otal equity (c)=(a)+(b)	16.515	14.680	12.646	11.098					
ong-term Bank borrowings	18.691	22.622	18.691	22.622	Plus / less adjustments				
rovisions / Other non-current liabilities	2.147	2.148	2.020	2.012	of working capital to net cash or				
hort-term Bank borrowings	4.191	4.903	1.265	1.480	related to operating activities :				
Other current liabilities	11.181	4.678	14.336	11.523	Decrease/(Increase) of inventories	-1.187	5.722	1.647	5.70
otal Liabilities (d)	36.211	34.352	36.312	37.637	Decrease of receivables	-3.057	2.979	-2.978	3.1
OTAL EQUITY AND LIABILITIES (c)+(d)	52.726	49.032	48.958	48.735	(Decrease)/Increase of trade and				
					other payable (except Banks)	6.431	-234	2.769	2.9
STATEMENT OF COMPREHENS	SIVE INCOME (amount	ts expressed in t	housands €)		Indemnities paid	-78	-16	-78	-1
	THE GRO	DUP	THE CO	MPANY	Less:				
	1/7/2023 -	1/7/2022 -	1/7/2023 -	1/7/2022 -	Interest expenses and similar changes paid	-2.110	-2.549	-1.859	-2.35
	30/6/2024	30/6/2023	30/6/2024	30/6/2023	Income tax paid	-506	-137	-463	
					Net cash generated		107	400	
urnover	53.349	49.054	53.211	47.007	from Operating Activities (a)	4.704	10.830	3.177	13.52
Bross profits	8.248	8.155	6.896	6.957			101000		10.01
rofits from operative activities (EBIT)	4.519	3.298	3.550	2.448	Cash flow from investing activities				
rofits before taxes	2.502	863	1.983	366	Purchase of tangible assets	-145	-255	-110	-19
rofits/(Losses) after taxes (A)	2.013	350	1.568	-81	Proceeds from disposal of tangible assets	8	-235	-110	-13
other comprehensive losses after taxes (B)	-20	0	-20	-01					
otal comprehensive Income	-20	0	-20	0	Purchase of intangible assets Interest received	-13	-5	-8	
Losses) after taxes (A)+(B)	1.993	250	1 540	01		122	2	118	
	1.993	350	1.548	-81	Dividends received	0	0	203	
ttributable to:	4 700		4 5 4 6		Decrease of financial assets	0	0	0	
wners of the parent	1.736	156	1.548	-81	Net cash used in from Investing Activities (b)	-29	-247	211	-18
	277	194	0	0					
-					Cash flow from financing activities				
arnings/(Losses) after taxes per share-basic							3.391	-222	-3
arnings/(Losses) after taxes per share-basic	0,5341	0,0481	0,4763	-0,0248	Net change in short-term borrowings	-720	0.001		14.00
lon-controlling interests arnings/(Losses) after taxes per share-basic nd diluted (expressed in €)		0,0481	0,4763	-0,0248	Net change in short-term borrowings Receipt of long term loans	-720 21.700	14.000	21.700	11100
arnings/(Losses) after taxes per share-basic nd diluted (expressed in €) arnings, before taxes financing and investing results		0,0481	0,4763	-0,0248				21.700 -25.700	
arnings/(Losses) after taxes per share-basic nd diluted (expressed in €) arnings, before taxes financing and investing results		0,0481 4.001	0,4763 4.050	-0,0248 3.034	Receipt of long term loans	21.700	14.000		-25.62
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA)	5.124	4.001	4.050		Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid	21.700 -25.700	14.000 -25.629	-25.700	-25.62 -e
arnings/(Losses) after taxes per share-basic nd diluted (expressed in €) arnings, before taxes financing and investing results	5.124	4.001	4.050		Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used	21.700 -25.700 -44 -158	14.000 -25.629 -62 -78	-25.700 -44 0	-25.62 -6
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA)	5.124	4.001 xpressed in thou	4.050	3.034	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid	21.700 -25.700 -44	14.000 -25.629 -62	-25.700 -44	-25.62
arnings/(Losses) after taxes per share-basic nd diluted (expressed in €) arnings, before taxes financing and investing results nd total depreciation-amortisation (EBITDA)	5.124 IN EQUITY (amounts e	4.001 xpressed in thou	4.050 usands €)	3.034	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used	21.700 -25.700 -44 -158	14.000 -25.629 -62 -78	-25.700 -44 0	-25.6
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA) STATEMENT OF CHANGES I	5.124 IN EQUITY (amounts e THE GRO	4.001 xpressed in thou DUP	4.050 usands €) THE CO	3.034	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c)	21.700 -25.700 -44 -158	14.000 -25.629 -62 -78	-25.700 -44 0	-25.6
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA) STATEMENT OF CHANGES I otal equity at the beginning of the year	5.124 IN EQUITY (amounts e THE GRO	4.001 xpressed in thou DUP	4.050 usands €) THE CO	3.034	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c) Net increase/(decrease) in cash and cash equivalents for the year (a)+(b)+(c)	21.700 -25.700 -44 -158 -4.922	14.000 -25.629 -62 -78 -8.378	-25.700 -44 0 -4.267 -879	-25.6 - - -11.7 1.6
arnings/(Losses) after taxes per share-basic nd diluted (expressed in €) arnings, before taxes financing and investing results nd total depreciation-amortisation (EBITDA)	5.124 IN EQUITY (amounts ex THE GRO <u>30/6/2024</u>	4.001 xpressed in thou DUP <u>30/6/2023</u>	4.050 Isands €) THE CO <u>30/6/2024</u>	3.034 MPANY <u>30/6/2023</u>	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c) Net increase/(decrease) in cash and cash equivalents for the year (a)+(b)+(c) Cash and cash equivalents at beginning of the year	21.700 -25.700 -44 -158 -4.922 -247 3.427	14.000 -25.629 -62 -78 -8.378 2.206 1.222	-25.700 -44 0 -4.267 -879 2.358	-25.6 - - -11.7 1.6 7
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA) STATEMENT OF CHANGES I Datal equity at the beginning of the year 11.07.2022 and 01.07.2021 respectively)	5.124 IN EQUITY (amounts ex THE GRO 30/6/2024 14.680 1.993	4.001 xpressed in thou DUP 30/6/2023 14.408 350	4.050 usands €) <u>THE CO</u> <u>30/6/2024</u> 11.098	3.034 MPANY <u>30/6/2023</u> 11.179	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c) Net increase/(decrease) in cash and cash equivalents for the year (a)+(b)+(c)	21.700 -25.700 -44 -158 -4.922 -247	14.000 -25.629 -62 -78 -8.378 2.206	-25.700 -44 0 -4.267 -879	-25.6 - - -11.7 1.6 7
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA) STATEMENT OF CHANGES I Datal equity at the beginning of the year 11.07.2022 and 01.07.2021 respectively) otal comprehensive income/(losses) after taxes ividends paid	5.124 IN EQUITY (amounts ex THE GRO <u>30/6/2024</u> 14.680	4.001 xpressed in thou DUP 30/6/2023 14.408	4.050 Isands €) THE CO 30/6/2024 11.098 1.548	3.034 MPANY 30/6/2023 11.179 -81	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c) Net increase/(decrease) in cash and cash equivalents for the year (a)+(b)+(c) Cash and cash equivalents at beginning of the year	21.700 -25.700 -44 -158 -4.922 -247 3.427	14.000 -25.629 -62 -78 -8.378 2.206 1.222	-25.700 -44 0 -4.267 -879 2.358	-25.6
arnings/(Losses) after taxes per share-basic and diluted (expressed in €) arnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA) STATEMENT OF CHANGES I atal equity at the beginning of the year 1.07.2022 and 01.07.2021 respectively) tal comprehensive income/(losses) after taxes	5.124 IN EQUITY (amounts ex THE GRO 30/6/2024 14.680 1.993	4.001 xpressed in thou DUP 30/6/2023 14.408 350	4.050 Isands €) THE CO 30/6/2024 11.098 1.548	3.034 MPANY 30/6/2023 11.179 -81	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c) Net increase/(decrease) in cash and cash equivalents for the year (a)+(b)+(c) Cash and cash equivalents at beginning of the year	21.700 -25.700 -44 -158 -4.922 -247 3.427	14.000 -25.629 -62 -78 -8.378 2.206 1.222	-25.700 -44 0 -4.267 -879 2.358	-25.6 - - -11.7 1.6 7
rnings/(Losses) after taxes per share-basic d diluted (expressed in €) rnings, before taxes financing and investing results d total depreciation-amortisation (EBITDA) STATEMENT OF CHANGES I at equity at the beginning of the year .07.2022 and 01.07.2021 respectively) tal comprehensive income/(losses) after taxes idends paid tal equity at the end of the year	5.124 IN EQUITY (amounts ex THE GRO 30/6/2024 14.680 1.993 -158	4.001 xpressed in thou DUP 30/6/2023 14.408 350 -78	4.050 Isands €) THE CO 30/6/2024 11.098 1.548 0	3.034 MPANY 30/6/2023 11.179 -81 0	Receipt of long term loans Payments of long-term loans Payment for liabilities from leases Dividends paid Net cash used in Financing Activities (c) Net increase/(decrease) in cash and cash equivalents for the year (a)+(b)+(c) Cash and cash equivalents at beginning of the year	21.700 -25.700 -44 -158 -4.922 -247 3.427	14.000 -25.629 -62 -78 -8.378 2.206 1.222	-25.700 -44 0 -4.267 -879 2.358	-25.6 -11.7 1.6

For details refer to Note 2.3 of the financial statements.

2. The companies of the Group with their corresponding addresses and participation percentages, included in the consolidated financial statements are:

Name	Country of	Participation	Method of	Unaudited Fiscal
Name	Incorporation	peercentage	Consolidation	Years
MISSIRIAN S.A.	GREECE	PARENT	-	-
MISSIRIAN BULGARIA AD	BULGARIA	51% (Direct)	FULL	2017-2024
MISSIRIAN DOOEL	N.MACEDONIA	100% (Direct)	FULL	2017-2024

MISSIRIAN DOOEL

100% (Direct) FULL 2017-2024

3. 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.

4. Purchase of tangible fixed assets for the Parent Company and the Group amounted to€ 145.453,85 and € 109.719,33 respectively.

5. 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.

6. 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.

7. 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. €) <u>30/6/2024</u>	
		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 TRIANTAFILLIDIS ANTONIOS ID No. AK 938287 L.N. of E.C. of Greece 11984 A' CLASS