MISSIRIAN S.A.

Company's Register No. 20508930000

Registered Office : Amygdaleonas, Kavala
CONDENSED FINANCIAL DATA AND INFORMATION FOR THE YEAR JULY 1, 2020 UNTIL JUNE 30, 2021

(Published 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.

The following data and information arising from the hirancial statements and to provide a general briefing for the infancial position and the reader before proceeding to any kind of investment decision or other transaction with the company's web site, at the address www.missirian.gr where the Financial Statements are posted accompanied with the Independent Auditor's Report.

BOARD OF DIRECTORS

COMPANY INFORMATION					BUARD OF DIRECTORS				
Supervisory Authority: Ministry of Development-G.C.RE					Nikolaos Tzoumas	Chairman & Mana	ging Director		
Website address of the Company:	www.missirian.gr				Evripidis Christidis	Vice Chairman			
Date of Approval by the Board of Directors of the annual Financial					Anna Tzouma	Member of the B.D.	D .		
Statements (from which derived the condensed financial data):	December 16, 202	1			Gloria Missirian	Member of the B.D.	D .		
Cerified Public accountant Auditor :	Konstantinos Katsagannis (Institute of CPA (SOEL) Reg. No 25921)				Vae Missirian	Member of the B.D.			
Auditing Company:	ERNST & YOUNG	•			Kazantzidis Theodoros	Member of the B.D.			
Type of Auditor's Report :	With Exception	(I ILLLAO) OCIUI	ica Additora Acco	untanto O.A.	Despina Athanasiadou	Member of the B.D.			
STATEMENT OF FINANCIAL POSI								- C)	
STATEMENT OF FINANCIAL POSI	TION (amounts ex	(pressed in €)			STATEMENT OF CAS	on FLOWS (amount	is expressed	in €)	
ASSETS	THE C	OUD	THE CC	MDANY		TUE A	POLID	THE CO	MDANY
ASSETS	THE GE		-	MPANY	11		<u>GROUP</u>		MPANY
	<u>30/6/2021</u>	<u>30/6/2020</u>	<u>30/6/2021</u>	30/6/2020	!	<u>1/7/2020 -</u>	<u>1/7/2019 -</u>	<u>1/7/2020 -</u>	<u>1/7/2019 -</u>
*						<u>30/6/2021</u>	30/6/2020	30/6/2021	30/6/2020
Own-used property, plant and equipment	13.596.996,16	14.117.672,83	12.299.186,99	12.685.081,58					
Intangible Assets	242.544,45	265.946,43	230.150,35	244.751,55	Cash flow from Operating Activities				
Oher non-current assets	1.877.853,72	310.669,91	3.967.412,64	2.400.228,83	Profit before taxes	437.623,35	70.664,12	191.060,62	144.040,9
Inventories	23.935.378,18	25.943.015,22	23.851.029,64	25.840.375,27					,
						040.566.60	070 (22 72	(04.45(.54	701 140 0
Trade receivables	14.241.175,38	9.306.608,47	14.247.745,71	9.292.976,63	1	840.566,68	879.632,73	694.456,74	721.149,8
Other receivables	3.215.900,51	4.799.009,84	3.159.363,53	4.774.830,09	11 -	2.069,40	-8.968,46	0,00	-10.230,1
Cash and cash equivalents	1.749.419,16	864.467,91	914.019,28	653.496,66	Net gains from the change of lease liabilities	-1.342,49	0,00	-1.342,49	0,0
TOTAL ASSETS	58.859.267,56	55.607.390,61	58.668.908,14	55.891.740,61	Income from investments	0,00	0,00	-45.081,83	-721.424,4
					Interest and similar income	-55.622,80	-14.525,73	-50.098,76	-1.406,2
EQUITY & LIABILITIES					as were assets sets personal. Institute and selection and				
EQUITY & LIABILITIES					Interest and related expenses	2.820.156,19	3.274.950,67	2.636.409,92	3.056.940,9
Share Capital	9.523.607,54	9.523.607,54	9.523.607,54	9.523.607,54	Grants amortization	-22.801,56	-22.801,55	-10.732,05	-10.732,03
Other Components of equity	2.389.073,09	2.311.573,77	1.495.430,71	1.607.380,67	Provision for impairment of trade receivables	66.370,05	0,00	66.370,05	0,00
Total equity owners of the parent (a)	11.912.680,63	11.835.181,31	11.019.038,25	11.130.988,21	Income from unutilized provisions	-44.257,17	-66.088,18	-44.257,17	-66.088,18
Non controlling Interests (b)	1.973.194.15	2.655.645,60	0,00	0,00	Provisions for staff leaving indemnities	146.157,69	21.299,50	146.157,69	21.299,50
Total equity (c)=(a)+(b)	13.885.874,78	14.490.826,91	11.019.038,25	11.130.988,21	-11		,		
Long-term Bank borrowings	732.746,88	2.198.240,65	732.746,88	2.198.240,65					
Provisions / Other non-current liabilities	2.175.274,04	2.373.091,97	2.021.431,17		Decrease/(Increase) of inventories	2.007.637,04	-8.128.026,48	1.989.345,63	-8.196.702,06
Short-term Bank borrowings	40.047.017,85	34.694.472,61			(Increase)/Decrease of receivables		3.367.506,52	-4.991.719.83	3.277.091,87
			38.827.749,56		,	-5.048.855,99			
Other current liabilities	2.018.354,01	1.850.758,47	6.067.942,28		Decrease of trade and other payable (except Banks)	-118.956,58	-1.704.107,75	-721.098,78	-1.559.678,73
Total Liabilities (d)	44.973.392,78	41.116.563,70	47.649.869,89	44.760.752,40		-179.496,93	0,00	-179.496,93	0,00
TOTAL EQUITY AND LIABILITIES (c)+(d)	58.859.267,56	55.607.390,61	58.668.908,14	55.891.740,61	4 I				
					Interest expenses and similar changes paid	-2.817.484,99	-3.162.136,52	-2.633.738,72	-2.944.126,80
					Income tax paid	-68.161,73	-64.271,06	0,00	0,00
STATEMENT OF COMPREHENSIVE II	NCOME (amounts	expressed in	€)		Net cash used in from Operating Activities (a)	-2.036.399,84	-5.556.872,19	-2.953.765,91	-6.289.865,63
					Cash flow from investing activities				
	THE GR	OUP	THE CO	MPANY	Purchase of tangible assets	-158.624,04	-1.014.580,33	-155.050,14	-758.586,39
	1/7/2020 -	1/7/2019 -	1/7/2020 -	1/7/2019 -	Proceeds from disposal of tangible assets	0,00	10.933,28	0,00	10.933,28
	30/6/2021	30/6/2020	30/6/2021	30/6/2020		-36.684,58	-7.312,42	-35.662,00	-3.021,42
	00/0/2021	00/0/2020	00/0/2021	00/0/2020	Interest received	13.987,54	14.525,73	8.463,50	1.406,29
Turnover	43.821.849,73	41.800.452,20	43.761.251,37	41 673 136 58	Decrease of financial assets	5.567,74	28,10	5.567,74	28,10
Gross profits	8.213.009,93	7.978.422,77	7.426.162,15		Net cash used in from Investing Activities (b)	-175.753,34	-996.405,64	-176.680,90	-749.240,14
•		1.51			- ::	-1/3,/33,34	-220.403,04	-1/0.000,70	-/77.240,14
Profits from operating activities	3.202.156,74	3.331.089,06	2.732.289,95		Cash flow from financing activities	E 005 07/ 05	0.057.205.24	£ 406 (07 7)	0 227 205 2
Profits before taxes	437.623,35	70.664,12	191.060,62		Net change in short-term borrowings	5.885.876,05	9.057.305,34	5.486.607,76	8.237.305,34
Profits after taxes (A)	112.857,67	314.728,51	-87.273,45		Payments of long-term loans	-1.998.824,58	-1.505.558,93	-1.998.824,58	-1.505.558,93
Other comprehensive losses after taxes (B)	-24.676,51	-619,81	-24.676,51		Payment for liabilities from leases	-96.813,75	-126.714,38	-96.813,75	-126.714,38
Total comprehensive Income after taxes (A)+(B)	88.181,16	314.108,70	-111.949,96	459.292,78	Dividends paid	-693.133,29	-1.520.735,44	0,00	0,00
Attributable to:					Net cash generated from Financing Activities (c)	3.097.104,43	5.904.296,59	3.390.969,43	6.605.032,03
Owners of the parent	77.499,32	239.807,98	-111.949,96	459.292,78	Net increase/(decrease) in cash and cash equivalents				
Non-controlling interests	10.681,84	74.300,72	0,00		for the year (a)+(b)+(c)	884.951,25	-648.981,24	260.522,62	-434.073,74
					Cash and cash equivalents at beginning of the year	864.467,91	1.513.449,15	653.496,66	1.087.570,40
Earnings after taxes per share-basic and diluted (expressed in €)	0,0238	0,0738	-0,0344	0,1413	Cash and cash equivalents at end of the year	1.749.419,16	864.467,91	914.019,28	653.496,66
Earnings, before taxes financing and investing results									
and total depreciation-amortisation (EBITDA)	4.019.921,86	4.187.920,24	3.416.014,64	3.188.568,90					
				8					
STATEMENT OF CHANGES IN EQU	UITY (amounts ex	pressed in €)							
	THE GROUP THE COMPANY		ALD A NIV						
	-								
	<u>30/6/2021</u>	30/6/2020	30/6/2021	30/6/2020					
Total equity at the beginning of the year									
(01.07.2020 and 01.07.2019 respectively)	14.490.826,91	15.697.453,65	11.130.988,21	10.671.695,43					
Total comprehensive income after taxes	88.181,16	314.108,70	-111.949,96	459.292,78					
Dividends paid	-693.133,29	-1.520.735,44	0,00	0,00					
Total equity at the and of the year (20.06.2021 and 20.06.2020)	12 005 074 70	14 400 926 01	11 010 020 25	11 120 000 21	H				

ADDITIONAL DATA AND INFORMATION

Total equity at the end of the year (30.06.2021 and 30.06.2020)

a) Sales of goods and services

c) Receivables

d) Payables

b) Purchases of goods and services

1. The company has followed the same accounting principles of Financial Statements of June 30, 2020 with the exception of new or revised accounting standards and interpretations that came into force from 01.07.2020. For details refer to Note 2.3 of the financial statements.

11.130.988,21

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

Incorporation peercentage Consolidation Years MISSIRIAN S.A. GREECE PARENT MISSIRIAN BULGARIA AD 51% (Direct) **FULL** 2015 until 2021 **BULGARIA** N.MACEDONIA 100% (Direct) FULL 2018 - 2021

COMPANY INFORMATION

Exception of Independent Auditor's Report refers to the fact that in the group's and the company's other current assets is included interest expenses, amounting to € 158.821, which should have been charged to the results of previous years, equally to the total equity of the Group and the Company.

13.885.874,78 14.490.826,91 11.019.038,25

On the Parent Company's tangible assets liens of € 15 million have been entered to secure long-term loans with an outstanding balance of Euro 2.509.545,31. On the inventories collateral guarantees exist to secure short-term liabilities to banks amounting at \in 18.831.690,50 for the Group and the Company. Also part of the cash and cash equivalents amounting to \in 736.345,10 and \in 57.046,50 of the Group and the Company respectively on June 30, 2021 is bound to secure available credit line for short-term bank borrowings.

Purchase of tangible fixed assets for the Parent Company and the Group amounted to € 155.050,14 and € 158.624,04 respectively.

6. There are no disputed or under arbitration cases or judicial decisions of courts that may have a material effect on the financial position or operations of the company and the Group. 7. The number of the personnel employed in the Parent Company and the Group on June 30, 2021 and June 30, 2020 is 91 and 97 persons respectively for the Company and 152 and 148 persons for the Group respectively.

8. Other comprehensive losses after taxes for the Group and the Company includes the net losses after taxes from the remeasurement of defined benefit plan.

9. 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:

30.06.2021 **GROUP**

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COMPANY 8.681 0 10 4.363 320 320

THE CHAIRMAN & MANAGING DIRECTOR

e) Transactions and directors' fees and key management compensation

THE VICE CHAIRMAN

TRIANTAFILLIDIS ANTONIS ID No. AK 938287 L.N. of E.C. of Greece 11984 A' CLASS

THE CHIEF FINANCIAL

OFFICER

NIKOLAOS TZOUMAS ID No. AH 383104

EVRIPIDIS CHRISTIDIS ID No. AB 129465