

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.

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

Supervisory Authority:

Website address of the Company:

Date of Approval by the Board of Directors of the annual Financial Statements (from which derived the condensed financial data):

Cerified Public accountant Auditor :

Auditing Company:

Type of Auditor's Report :

Ministry of Development-G.C.RE

www.missirian.gr

December 16, 2021

Konstantinos Katsagannis (Institute of CPA ( SOEL) Reg. No 25921)

ERNST & YOUNG (HELLAS) Certified Auditors Accountants S.A.

With Exception

BOARD OF DIRECTORS

Nikolaos Tzoumas

Evripidis Christidis

Anna Tzouma

Gloria Missirian

Vae Missirian

Kazantzidis Theodoros

Despina Athanasiadou

Chairman & Managing Director

Vice Chairman

Member of the B.D.

Member of the B.D.

Member of the B.D.

Member of the B.D.

Member of the B.D.

STATEMENT OF FINANCIAL POSITION (amounts expressed in €)

ASSETS

THE GROUP

THE COMPANY

30/6/2021

30/6/2020

30/6/2021

30/6/2020

Own-used property, plant and equipment

Intangible Assets

Oher non-current assets

Inventories

Trade receivables

Other receivables

Cash and cash equivalents

TOTAL ASSETS

13.596.996,16

242.544,45

1.877.853,72

23.935.378,18

14.241.175,38

3.215.900,51

1.749.419,16

58.859.267,56

14.117.672,83

265.946,43

310.669,91

25.943.015,22

9.306.608,47

4.799.009,84

864.467,91

55.607.390,61

12.299.186,99

230.150,35

3.967.412,64

23.851.029,64

14.247.745,71

3.159.363,53

914.019,28

58.668.908,14

12.685.081,58

244.751,55

2.400.228,83

25.840.375,27

9.292.976,63

4.774.830,09

653.496,66

55.891.740,61

EQUITY & LIABILITIES

Share Capital

Other Components of equity

Total equity owners of the parent (a)

Non controlling Interests (b)

Total equity (c)=(a)+(b)

Long-term Bank borrowings

Provisions / Other non-current liabilities

Short-term Bank borrowings

Other current liabilities

Total Liabilities (d)

TOTAL EQUITY AND LIABILITIES (c)+(d)

9.523.607,54

2.389.073,09

11.912.680,63

1.973.194,15

13.885.874,78

732.746,88

2.175.274,04

40.047.017,85

2.018.354,01

44.973.392,78

58.859.267,56

9.523.607,54

2.311.573,77

11.835.181,31

2.655.645,60

14.490.826,91

2.198.240,65

2.373.091,97

34.694.472,61

1.850.758,47

41.116.563,70

55.607.390,61

9.523.607,54

1.495.430,71

11.019.038,25

0,00

11.019.038,25

732.746,88

2.021.431,17

38.827.749,56

6.067.942,28

47.649.869,89

58.668.908,14

9.523.607,54

1.607.380,67

11.130.988,21

0,00

11.130.988,21

2.198.240,65

2.210.805,41

33.874.472,61

6.477.233,73

44.760.752,40

55.891.740,61

STATEMENT OF COMPREHENSIVE INCOME (amounts expressed in €)

THE GROUP

THE COMPANY

1/7/2020 - 30/6/2021

1/7/2019 - 30/6/2020

1/7/2020 - 30/6/2021

1/7/2019 - 30/6/2020

Turnover

Gross profits

Profits from operating activities

Profits before taxes

Profits after taxes (A)

Other comprehensive losses after taxes (B)

Total comprehensive Income after taxes (A)+(B)

Attributable to:

Owners of the parent

Non-controlling interests

Earnings after taxes per share-basic and diluted (expressed in €)

Earnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA)

43.821.849,73

8.213.009,93

3.202.156,74

437.623,35

112.857,67

-24.676,51

88.181,16

77.499,32

10.681,84

0,0238

4.019.921,86

41.800.452,20

7.978.422,77

3.331.089,06

70.664,12

314.728,51

-619,81

314.108,70

239.807,98

74.300,72

0,0738

4.187.920,24

43.761.251,37

7.426.162,15

2.732.289,95

191.060,62

-87.273,45

-24.676,51

-111.949,96

-111.949,96

0,00

-0,0344

3.416.014,64

41.673.136,58

6.651.466,20

2.478.151,12

144.040,92

459.912,59

-619,81

459.292,78

459.292,78

0,00

0,1413

3.188.568,90

STATEMENT OF CHANGES IN EQUITY (amounts expressed in €)

THE GROUP

THE COMPANY

30/6/2021

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)

Total comprehensive income after taxes

Dividends paid

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

14.490.826,91

88.181,16

-693.133,29

13.885.874,78

15.697.453,65

314.108,70

-1.520.735,44

14.490.826,91

11.130.988,21

-111.949,96

0,00

11.019.038,25

10.671.695,43

459.292,78

0,00

11.130.988,21

ADDITIONAL DATA AND INFORMATION

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.

2. 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

2015 until 2021

MISSIRIAN DOOEL

N.MACEDONIA

100% (Direct)

FULL

2018 - 2021

3. 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.

4. 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 € 18.831.690,50 for the Group and the Company. Also part of the cash and cash equivalents amounting to € 736.345,10 and € 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.

5. 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:

(amounts expressed in thousands €)

30.06.2021

GROUP

COMPANY

a) Sales of goods and services

b) Purchases of goods and services

c) Receivables

d) Payables

e) Transactions and directors' fees and key management compensation

0

8

8

0

10

320

8


8.681

53

4.363

320


THE CHAIRMAN & MANAGING DIRECTOR



NIKOLAOS TZOUMAS

ID No. AH 383104


THE VICE CHAIRMAN



EVRIPIDIS CHRISTIDIS

ID No. AB 129465

THE CHIEF FINANCIAL OFFICER



TRIANTAFILLIDIS ANTONIS

ID No. AK 938287

L.N. of E.C. of Greece 11984 A` CLASS