

MISSIRIAN S.A.

Company's Register No. 20508930000

Registered Office : Amygdaleonas, Kavala

CONDENSED FINANCIAL DATA AND INFORMATION FOR THE YEAR JULY 1, 2022 UNTIL JUNE 30, 2023

(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:	January 29, 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 :	Unmodified 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	
	30/6/2023	30/6/2022	30/6/2023	30/6/2022		1/7/2022 - 30/6/2023	1/7/2021 - 30/6/2022	1/7/2022 - 30/6/2023	1/7/2021 - 30/6/2022
ASSETS					Cash flow from Operating Activities				
Own-used property, plant and equipment	12.671	13.058	11.570	11.889	Profit before taxes	863	571	366	107
Intangible Assets	174	189	166	179	Plus /less adjustments for:				
Other non-current assets	1.555	1.691	3.645	3.780	Depreciation & Amortization	725	791	596	656
Inventories	20.856	26.579	20.771	26.480	Net gains from disposal of fixed assets	-11	-72	-11	-72
Trade receivables	7.778	10.161	7.541	10.130	Net gains from the change of lease liabilities	0	0	0	0
Other receivables	2.570	3.869	2.684	3.879	Income from investments	0	0	-164	-81
Cash and cash equivalents	3.427	1.222	2.358	744	Interest and similar income	-204	-83	-202	-81
TOTAL ASSETS	49.032	56.768	48.735	57.082	Interest and related expenses	2.640	2.256	2.449	2.125
EQUITY & LIABILITIES					Grants amortization	-23	-23	-11	-11
Share Capital	9.524	9.524	9.524	9.524	Provision for impairment of trade receivables	1.080	45	1.080	45
Other Components of equity	2.953	2.797	1.574	1.655	Income from unutilized provisions	-48	-66	-48	-66
Total equity owners of the parent (a)	12.477	12.321	11.098	11.179	Provisions for staff leaving indemnities	43	42	43	42
Non controlling Interests (b)	2.203	2.087	0	0	Plus / less adjustments				
Total equity (c)=(a)+(b)	14.680	14.408	11.098	11.179	of working capital to net cash or				
Long-term Bank borrowings	22.584	33.094	22.584	33.094	related to operating activities :				
Provisions / Other non-current liabilities	2.186	2.009	2.050	1.864	Decrease/(Increase) of inventories	5.722	-2.643	5.709	-2.629
Short-term Bank borrowings	4.869	2.507	1.445	2.507	Decrease of receivables	2.979	3.522	3.182	3.574
Other current liabilities	4.713	4.750	11.558	8.438	(Decrease)/Increase of trade and				
Total Liabilities (d)	34.352	42.360	37.637	45.903	other payable (except Banks)	-234	3.095	2.912	2.744
TOTAL EQUITY AND LIABILITIES (c)+(d)	49.032	56.768	48.735	57.082	Indemnities paid	-16	-21	-16	-21

STATEMENT OF COMPREHENSIVE INCOME (amounts expressed in thousands €)				
	THE GROUP		THE COMPANY	
	1/7/2022 - 30/6/2023	1/7/2021 - 30/6/2022	1/7/2022 - 30/6/2023	1/7/2021 - 30/6/2022
Turnover	49.054	36.238	47.007	35.117
Gross profits	8.155	6.282	6.957	5.278
Profits from operative activities (EBIT)	3.298	2.743	2.448	2.071
Profits before taxes	863	571	366	107
Profits/(Losses) after taxes (A)	350	447	-81	41
Other comprehensive losses after taxes (B)	0	8	0	8
Total comprehensive Income	350	455	-81	49
/(Losses) after taxes (A)+(B)	350	455	-81	49
Attributable to:				
Owners of the parent	156	297	-81	49
Non-controlling interests	194	157	0	0
Earnings/(Losses) after taxes per share-basic and diluted (expressed in €)	0,0481	0,0915	-0,0248	0,0150
Earnings, before taxes financing and investing results and total depreciation-amortisation (EBITDA)	4.001	3.512	3.034	2.716

STATEMENT OF CHANGES IN EQUITY (amounts expressed in thousands €)				
	THE GROUP		THE COMPANY	
	30/6/2023	30/6/2022	30/6/2023	30/6/2022
Total equity at the beginning of the year (01.07.2022 and 01.07.2021 respectively)	14.408	13.997	11.179	11.130
Total comprehensive income/(losses) after taxes	350	455	-81	49
Dividends paid	-78	-43	0	0
Total equity at the end of the year (30.06.2023 and 30.06.2022)	14.680	14.408	11.098	11.179

ADDITIONAL DATA AND INFORMATION

- The company has followed the same accounting principles of Financial Statements of June 30, 2022 with the exception of new or revised accounting standards and interpretations that came into force from 01.07.2022. 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	2017-2023
MISSIRIAN DOOEL	N.MACEDONIA	100% (Direct)	FULL	2017-2023
- 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 € 10.031.924 for the Group and the Company. Also part of the cash and cash equivalents amounting to € 450.000 on June 30, 2023 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 € 254.988,69 and € 197.124,72 respectively.
- The number of the personnel employed on June 30, 2023 and June 30, 2022 is 90 and 148 persons respectively for the Company and 151 and 199 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	88	98
b) Purchases of goods and services	8	10.190
c) Receivables	2.016	2.189
d) Payables	-	7.283
e) Transactions and directors' fees and key management compensation	599	599

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
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