Thisvi Industrial Area

ADMINISTRATION AND MANAGEMENT OF THISVI VIOTIA INDUSTRIAL AREA S.A.

***Company's No in the Registry of S.A.: 50005/11/B/01/19***
***Thisvi Industrial Area, 320 10, Viotia, Greece***
***Financial data and information for the period from January 1, 2024 to December 31, 2025***
***(published as per L.2190/20, article 135, on companies preparing their annual financial statements, consolidated or not according to IFRS)***

*The figures and information illustrated below, aim at providing summary general information about the financial position and results of Dia.vi.pe.th.v. sa S.A. . We advise the reader, before making any investment decision or other transaction concerning the Company, to visit the Company's web site where the financial statements together with the audit report, when required, are uploaded.*

| | | | |
|---|---|---|---|
| Supervising authority | Central Greece region | | |
| Website: | www.diavipethiv.gr | | |
| Date of approval by Board of Directors: | 25 June, 2025 | | |
| Board of Directors | 1.Kotsampasakis Eftichios - President | 6.Koliopoulos Georgios - Member | 11.Kakaounaki Stavroula - Member |
| | 2.Kokkolis Spyridon- Vice President | 7.Gotsis Vasilios - Member | 12.Staikou Anneli- Member |
| | 3.Loukatos Andreas - Managing Director | 8.Mentzelopoulos Georgios - Member | 13.Anastasiou Georgios - Member |
| | 4.Alexiou Alexios - Member | 9.Apostolopoulos Theodoros - Member | 14.Pergantas Ioannis - Member |
| | 5. Ioannis - Dimitrios Papadimitriou - Member | 10.Katsaros Konstantinos - Member | 15.Staikos Konstantinos - Member |
| Certified auditor : | Psaros Theodoros ( R.N. 12651) | | |
| Audit firm : | ABACUS AUDIT SA (RN 149) | | |
| Review audit type : | Without reservation | | |

**STATEMENT OF FINANCIAL POSITION ( Amounts in €)**

| | 31-Dec-2025 | 31-Dec-2024 |
|---|---|---|
| **ASSETS** | | |
| Tangible fixed assets | 13.291.178 | 11.394.934 |
| Intangible assets | 5.469.565 | 5.501.564 |
| Other non current assets | 39.957 | 46.522 |
| Trade receivables | 1.092.145 | 1.816.997 |
| Other current assets | 1.560.069 | 1.421.153 |
| **TOTAL ASSETS** | **21.452.915** | **20.181.170** |

| | 31-Dec-2025 | 31-Dec-2024 |
|---|---|---|
| **EQUITY AND LIABILITIES** | | |
| Share capital | 4.904.941 | 4.904.941 |
| Other equity items | 2.005.999 | 1.444.378 |
| **Total equity of the owners of the parent company (a)** | **6.910.940** | **6.349.319** |
| Bind Loans | 4.352.560 | 2.566.114 |
| Provisions/other long term liabilities | 8.727.534 | 8.605.593 |
| Other short term liabilities | 1.461.881 | 2.660.143 |
| **Total liabilities (b)** | **14.541.975** | **13.831.851** |
| **TOTAL EQUITY AND LIABILITIES (a) + (b)** | **21.452.915** | **20.181.170** |

**STATEMENT OF CHANGES IN EQUITY ( Amounts in €)**

| | 31-Dec-2025 | 31-Dec-2024 |
|---|---|---|
| Equity at the beginning of the period (1/1/2022 & 01/01/2021 respectively) | 6.349.319 | 5.928.306 |
| Other comprehensive income, net of taxes | (8.320) | (1.516) |
| Profit for the period, after taxes | 569.941 | 422.530 |
| Change in accounting policy | | - |
| **Equity at the end of the period (31/12/2022 and 31/12/2021 respectively)** | **6.910.940** | **6.349.319** |

**CASH FLOW STATEMENT ( Amounts in €)**

| | 1 Jan - 31 Dec 2025 | 1 Jan - 31 Dec 2024 |
|---|---|---|
| **Operating activities** | | |
| Profit before taxes | 768.365 | 585.050 |
| Adjustments for: | | |
| Depreciation of tangible fixed assets | 653.191 | 456.174 |
| Interest income | (5.374) | (1.679) |
| Interest expense | 167.308 | 56.552 |
| Remuneration to retiring personnel | - | 2.434 |
| Depreciation of funding | (39.485) | (40.530) |
| Decrease / (increase) of receivables | 1.108.077 | (155.571) |
| Increase/ (decrease) of liabilities (except loans) | (1.407.358) | 1.791.609 |
| Increase / (decrease) in contract assets | (341.655) | (43.282) |
| Increase / (decrease) of the liabilities for remuneration to retiring personnel | (14.148) | - |
| Interest paid | (167.308) | (56.552) |
| Income tax paid | (149.045) | (119.976) |
| ***Total cash (used in) generated from operating activities (a)*** | **572.567** | **2.474.229** |
| **Investing activities** | | |
| Purchases of tangible fixed assets | (2.449.202) | (5.200.934) |
| Interest received | 5.374 | 1.679 |
| ***Total cash (used in) generated from investing activities (b)*** | **(2.437.515)** | **(5.199.255)** |
| **Financing activities** | | |
| Loans Received | 2.022.862 | 2.566.114 |
| Payment of lease liabilities | (48.792) | (27.377) |
| Procceds from grants | 64.799 | 11.762 |
| ***Total cash / (used in) generated from financing activities (c)*** | **2.038.869** | **2.550.500** |
| **Net (decrease) / increase in cash and cash equivalents (a)+(b)+(c)** | **173.922** | **(174.527)** |
| Cash and cash equivalents at the beginning of the period | 248.796 | 423.323 |
| **Cash and cash equivalents at the end of the period** | **422.718** | **248.796** |

**STATEMENT OF COMPREHENSIVE INCOME (Amounts in €)**

| | 1 Jan - 31 Dec 2025 | 1 Jan - 31 Dec 2024 |
|---|---|---|
| **Turnover** | 7.844.405 | 6.123.485 |
| **Gross profit** | 2.603.008 | 2.335.351 |
| **Profit before taxes, financing, investing results & depreciations** | 1.583.490 | 1.096.097 |
| **Profit before taxes, financing & investing results** | 930.298 | 639.923 |
| Financing and investing results | (161.933) | (54.873) |
| **Profit before taxes** | **768.365** | **585.050** |
| Taxation | (198.424) | (162.520) |
| **Profit after taxes** | **569.941** | **422.530** |
| **Earnings per share after taxes - basic and reduced** | **5,45** | **4,04** |

**Additional data and information:**

**1.** The financial statements of the company are consolidated in the full consolidation method in the financial statements of VIOHALCO SA seated in Greece, which participates in the company's share capital with 53,01%. The consolidated financial statements of Viohalco S.A. are consolidated in the financial statements of Viohalco S.A. GROUP

**2.** Cumulative amounts of sales and purchases, since the beginning of the year and the balances of receivables and payables of the Company at the end of the year, resulting from its transactions with associated parties, according to the IFRS 24, are as follows:

| | 1 Jan - 31 Dec 2025 | 1 Jan - 31 Dec 2024 |
|---|---|---|
| i) Sales of services | 7.472.296 | 5.780.666 |
| i) Sales of assets | 0 | - |
| ii) Purchases of goods | 0 | 0 |
| ii) Purchases of services | 457.490 | 372.011 |
| ii) Purchases of fixed assets | 107.973 | 1.322.924 |
| iii) Receivables from associated parties | 1.786.984 | 2.132.048 |
| iv) Payables to associated parties | 6.978.835 | 7.443.816 |

**3.** In the Income Statement, in the account "Taxation", are included: provision for income tax, as well as deferred tax, which are illustrated below:

| | 31-Dec-2025 | 31-Dec-2024 |
|---|---|---|
| Income tax | (188.612) | (150.444) |
| Deferred tax | (9.812) | (12.076) |
| | **(198.424)** | **(162.520)** |

**4.** The company has been audited by the Tax Authorities until the Fin.Year 2009. About FY 2011 till 2015 ABACUS SA performed the tax audit and a tax audit certificate was issued. About FY 2016 till 2019 DFK PD AUDITAE is performing the tax audit. About FY 2020, 2021, 2022 ABACUS SA performes the tax audit and a tax audit certificate.

**Thisvi, June 25, 2025**

| THE PRESIDENT OF THE BOARD OF DIRECTORS | THE MANAGING DIRECTOR | THE ACCOUNTING MANAGER |
|---|---|---|
| KOTSAMPASAKIS EFTICHIOS | LOUKATOS ANDREAS | KIOUSIS KONSTANTINOS |
| Id.C.No.: AE 490756 | Id.C.No.: A00111343 | Id. C. No.: A00463857 |
| | | E.C.G. Licence No. 0069849 A' Class |