

HAIDEMENOS S.A.

General Electronic Commercial Registry No. (G.E.M.I.) 121638160000 (former No in the register of Societes Anonymes 32601/06/B/95/25)
HEADQUARTERS: 4, ARCHAIYOU THEATROU TRACHANON 4 - ALIMOS
FINANCIAL DATA AND INFORMATION FROM 1 JANUARY 2023 TO 30 JUNE 2023
(in compliance with provisions of CL 2190/1920, Article 135, regarding entities that prepare consolidated and non-consolidated financial statements under IAS).

The following data and information, which arise from the financial statements, aim at providing general information about the financial position and results of the company HAIDEMENOS S.A. Therefore, before proceeding to any kind of investment or other transaction with the Company, readers are advised to visit the company's website (www.haidemenos.gr) where the financial statements and the auditor's review report are posted, in compliance with the provisions of the International Accounting Standards.

Company's website: www.haidemenos.gr
 Authority in charge: Ministry of Development, Societe Anonyme and Credit Department
 Statutory Auditor: ELPIDA LEONIDOU (SOEL Reg. No. 19801)
 Auditing firm: GRANT THORNTON S.A. (SOEL Reg.No. 127)
 Type of Auditor's Report: Unqualified opinion
 Method of Preparing Statement of Cash Flows: Direct method
 Financial statements approval date: 28 Sept 2023

Composition of the Board of Directors:
 GEORGIOS HAIDEMENOS, father's name EFSTRATIOS, Chairman of the BoD - Non-Executive Member,
 EFSTRATIOS HAIDEMENOS, father's name GEORGIOS, Deputy Chairman of the BoD & CEO, Executive Member,
 MARINA HAIDEMENOU, father's name GEORGIOS, Executive Member, ANTONIA HAIDEMENOU, father's name GEORGIOS, Executive Member,
 ALEXANDROS GATSONIS, father's name STERGIOS, Independent Non-Executive Member.

1.1 STATEMENT OF FINANCIAL POSITION amounts in euro			1.4 STATEMENT OF CASH FLOWS amounts in euro		
THE COMPANY			THE COMPANY		
	30.06.2023	31.12.2022		01.01- 30.06.2023	01.01- 30.06.2022
ASSETS			Cash Flows from Operating Activities		
Tangible assets	14.156.143	14.266.797	Collected receivables	10.572.781	10.953.333
Investment property		1.913	Payments to creditors, employees etc...	(8.943.037)	(11.628.992)
Intangible Assets	43.191	740.812	Payments for taxes	(462)	(3.814)
Other non-current assets	750.510	740.812	Interest Paid	(156.840)	(53.265)
Inventory	5.463.996	7.361.328	Operating flows from discontinuing operations	0	0
Trade receivables	3.975.668	4.513.195	Total inflows/(outflows) from operating activities (a)	1.472.442	(732.738)
Other current assets	3.752.251	4.183.540	Cash Flows from Investing Activities		
Non current assets held for sale	1.230.001	1.050.088	Payments for purchase of non current assets	(321.385)	(242.279)
			Proceeds from return of payments in advance and from sale of non current assets	0	0
TOTAL ASSETS	29.371.759	31.577.674	Proceeds from subsidiaries & related companies, joint ventures and other investments	0	0
EQUITY & LIABILITIES			Proceeds from government grants	0	0
Share capital	9.675.270	9.675.270	Interest received	13.520	13
Other equity items	7.096.351	7.259.460	Dividends received	0	0
Total equity of parent owners (a)	16.771.621	16.934.730	Investing Flows from discontinued operations	0	0
Non controlling interest (b)			Total inflows/(outflows) from investing activities (b)	(307.866)	(242.265)
Total Equity (c)=(a)+(b)	16.771.621	16.934.730	Cash Flows from Financing Activities		
Long-term loan liabilities			Proceeds from issuance of share capital	(0)	(0)
Provisions/Other long term liabilities	1.253.175	1.750.651	Share capital decrease	0	0
Long-term loan liabilities/ lease liabilities	592.952	583.909	Proceeds from issued/undertaken loans	554.591	0
Short-term Loan Liabilities	8.471.403	9.500.110	Payments of loans	(2.102.268)	(1.964.661)
Other short-term liabilities	2.282.608	2.808.274	Payments of finance lease liabilities	(48.189)	(33.858)
Liabilities for non current assets held for sale			Dividends payments	0	0
Total Liabilities (d)	12.600.138	14.642.944	Financing Flows from discontinued operations	0	0
TOTAL EQUITY AND LIABILITIES (c) + (d)	29.371.759	31.577.674	Total inflows/(outflows) from financing activities (c)	(1.595.866)	(1.998.519)

1.2 STATEMENT OF COMPREHENSIVE INCOME amounts in euro		
THE COMPANY		
	01.01- 30.06.2023	01.01- 30.06.2022
Turnover	9.183.914	9.575.767
Gross profit/ loss	1.392.121	1.139.925
Profit/ (Loss) before tax, financial and investment results	51.415	(272.677)
Profit/(loss) before tax	(174.413)	77.581
Profit/ (loss) after tax (A)	(163.109)	80.449
Attributable to :		
Owners of the parent	(163.109)	80.449
Non controlling interest	-	-
Other comprehensive income/expenses after tax	-	-
Actuarial profit (loss) from defined benefit plans	-	-
Deferred tax on revaluation of employee benefit obligation due to change in the tax rate	0	0
Deferred tax on actuarial gains (losses) from defined benefit plans		
Other comprehensive income after tax (B)		
Total comprehensive income after tax (A)+(B)	(163.109)	80.449
Profit / (loss) after tax per share - basic (in €)	(0.0196)	0.0096
Profit / (loss) before tax, financial, investments results, depreciation and amortization	452.971	90.067

1.3 STATEMENT OF CHANGES IN EQUITY amounts in euro		
THE COMPANY		
	30.06.2023	30.06.2022
Opening total equity (1.1.2022 and 1.1.2021 respectively)	16.934.730	17.213.810
Revaluation of employee benefit obligations	0	0
Effects of the adoption of IFRS 9	0	0
Closing total equity (1.1.2022 and 1.1.2021 respectively readjusted)	16.934.730	17.213.810
Total comprehensive income after tax	(163.109)	80.449
Increase / (decrease) in share capital	0	0
Dividends paid	0	0
Closing total equity (30.06.2022 and 31.12.2021 respectively)	16.771.621	17.294.260

Additional data and information

1. Note 19 of the Notes to financial statements makes analytical reference to tax non-inspected years of the Group companies.

2. There are no litigations or pending court disputes or court and arbitrage decisions that can potentially have material effect on the financial position or operation of the Company.

3. The Company real estate property is mortgaged in favor of Alpha Bank, the amount being € 2.600.000, and in favor of the National Bank of Greece, the amount being € 6.000.000.

4. The number of staff as at 30.06.2023 is 155 persons for the company and as at 31.12.2022 the number of staff is 155 for the company.

5. The table of transactions with related parties under IAS 24 is analyzed below as follows:

	The Company
a) Income	30/6/2023 0
b) Expenses	0
c) Receivables	0
d) Liabilities	0
e) Transactions and fees of directors and members of the management	279.845
f) Receivables from directors and members of the management	0
g) Liabilities to directors and members of the management	0

6. There have been no discontinued operations according to IFRS.

7. The amounts of provisions made by the Group and the Company are analyzed as follows:

	The Company
Provisions from tax non-inspected years (Note 17)	30/6/2023 0
Other provisions (Staff indemnity)	407.236

8. The financial statements have been prepared in accordance with the Accounting Principles and Policies used under the preparation of the financial statements for the comparative year ended 31 December 2022 and 30 June 2022, apart from changes in Standards and Interpretations, effective from 1 January 2023, analyzed in Note 2.1 to the six-month financial report.

Alimos, September 26, 2023

THE DEPUTY CHAIRMAN OF THE BoD & CEO	MEMBER OF THE BoD	THE CHIEF FINANCIAL OFFICER
CHAIDEMENOS EFSTRATIOS ID no: T 049887	CHAIDEMENOU MARINA ID no: T650680	GAVRILAKI EIRINI ID no: T 048996