PARALOS ENERGY PC

MAROUSI

26 KIFISIAS AVENUE & 2 PARADISOU STREET

G.E.MI. No. 135735507000

FINANCIAL STATEMENTS

for the financial year

1 January to 31 December 2025

IN ACCORDANCE WITH THE PROVISIONS OF LAW 4308/2014

(**GREEK ACCOUNTING STANDARDS**)

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AUDITOR'S REPORT

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT'S AUDITOR'S REPORT

To the Partners of the Company
"PARALOS ENERGY PRIVATE COMPANY"

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying separate and consolidated financial statements of the company "PARALOS ENERGEIAKI PRIVATE COMPANY (P.C.)", which comprise the separate and consolidated balance sheets as at 31 December 2025, the separate and consolidated income statements, statements of changes in equity and cash flow statements for the year then ended, together with the related notes to the financial statements.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" section of our report, the accompanying separate and consolidated financial statements present fairly, in all material respects, the financial position of the company "PARALOS ENERGEIAKI PRIVATE COMPANY (P.C.)" and its subsidiaries (the Group) as at 31 December 2025, and its financial performance and cash flows for the year then ended, in accordance with the provisions of Law 4308/2014, as currently in force.

Basis for Qualified Opinion

Our audit revealed that the Company's tax liabilities have not been examined by the tax authorities for the financial years 2020 through 2025. Consequently, the tax results of these financial years have not been finalized. The Company has not assessed the additional taxes and surcharges that may be imposed as a result of a future tax audit and has not recognized a provision for this contingent liability. Based on our audit, we were unable to obtain reasonable assurance regarding the estimation of the amount of any provision that may be required.

We conducted our audit in accordance with the International Standards on Auditing (ISAs), as incorporated into Greek legislation. Our responsibilities under those standards are further described in the **"**Auditor's Responsibilities for the Audit of the Separate and Consolidated Financial Statements" section of our report. We are independent of the Company and its consolidated subsidiaries throughout the entire period of our appointment, in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards), issued by the International Ethics Standards Board for Accountants (IESBA), as incorporated into Greek legislation, and the ethical requirements relevant to our audit of the separate and consolidated financial statements in Greece. We have fulfilled our other ethical responsibilities in

accordance with the requirements of the applicable legislation and the aforementioned Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Management's Responsibilities for the Separate and Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the separate and consolidated financial statements in accordance with the provisions of Law 4308/2014, as currently in force, and for such internal controls as management determines are necessary to enable the preparation of separate and consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the separate and consolidated financial statements, management is responsible for assessing the Company's and the Group's ability to continue as a going concern, disclosing, where applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company and the Group or to cease their operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Separate and Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the separate and consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing (ISAs), as incorporated into Greek legislation, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these separate and consolidated financial statements.

As part of an audit in accordance with the ISAs, as incorporated into Greek legislation, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the separate and consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's and the Group's internal controls.
- Evaluate the appropriateness of the accounting policies and methods used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's and the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the separate and consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the separate and consolidated financial statements, including the disclosures, and whether the separate and consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Among other matters, we communicate with Management regarding the planned scope and timing of the audit, as well as significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Taking into consideration that Management is responsible for the preparation of the Management Report of the Managers, pursuant to the provisions of paragraph 5 of Article 2 (Part B) of Law 4336/2015, we note that:

a) In our opinion, the Management Report of the Managers has been prepared in accordance with the applicable legal requirements of Articles 150 and 153 of Law 4548/2018, and its contents are consistent with the accompanying separate and consolidated financial statements for the financial year ended 31 December 2025.

b) Based on the knowledge obtained during our audit, with respect to the company “PARALOS ENERGEIAKI PRIVATE COMPANY (P.C.)” and its environment, we have not identified any material inaccuracies in the Management Report of the Managers.

Neo Heraklion, 21 September 2026

ORION CERTIFIED PUBLIC ACCOUNTANTS S.A.
SOEL Registration No. of the Company: 146
531 Irakliou Avenue, Neo Heraklion, 141 22

The Certified Public Accountant
Konstantinos Niforopoulos
SOEL Registration No.: 16541

BALANCE SHEET AS AT 31/12/2025 – GROUP

	2025	2024	2023
NON-CURRENT ASSETS			
Property, Plant and Equipment			
Property	0.04	0.04	0.04
Other Equipment	357,130.19	319,550.25	311,999.31
Other Tangible Assets	0.00	1,000.00	1,000.00
Total	**357,130.23**	**320,550.29**	**312,999.35**
Intangible Assets			
Other Intangible Assets	34,214.11	22,870.07	28,300.07
Total	**53,214.11**	**22,870.07**	**28,300.07**
Investments in Subsidiaries, Associates and Joint Ventures	0.00	136,250.00	136,250.00
Total	**0.00**	**136,250.00**	**136,250.00**
TOTAL NON-CURRENT ASSETS	**391,344.34**	**479,670.36**	**477,549.42**
CURRENT ASSETS			
Inventories			
Finished and Semi-finished Products	50,634.06	0.00	0.00
Raw Materials and Various Supplies	755,341.61	1,288,113.76	292,269.79
Total	**805,975.67**	**1,288,113.76**	**292,269.79**
Financial Assets and Prepayments			
Trade Receivables	18,982,749.05	14,631,262.31	15,061,227.33
Accrued Income	23,368,659.43	930,041.05	0.00
Other Receivables	1,397,637.59	7,945,698.95	465,191.20
Prepaid Expenses	14,824.43	0.00	0.00
Cash and Cash Equivalents	12,357,061.62	18,365,739.21	5,775,554.56
Total	**56,120,932.13**	**41,872,741.51**	**21,301,973.09**
TOTAL CURRENT ASSETS	**56,926,907.80**	**43,160,855.27**	**21,594,242.88**
TOTAL ASSETS	**57,318,252.14**	**43,640,525.63**	**22,071,792.29**
EQUITY			
Paid-in Capital			
Share Capital	20,000.00	20,000.00	20,000.00
Total	**20,000.00**	**20,000.00**	**20,000.00**
Reserves and Retained Earnings			
Legal or Statutory Reserves	421,509.44	78,155.02	69,551.78
Retained Earnings	12,839,617.54	9,995,186.44	5,950,257.24
Total	**13,261,126.98**	**10,073,341.46**	**6,019,809.02**
Foreign Currency Translation Differences	-3,994.41	-95.67	53.30
Total Equity Attributable to Owners of the Parent	**13,277,132.57**	**10,093,245.79**	**6,039,862.32**
Non-controlling Interests	1,537,770.88	977,811.58	275,309.49
TOTAL EQUITY	**14,814,903.45**	**11,071,057.36**	**6,315,171.81**

	2025	2024	2023
PROVISIONS			
Other Provisions	13,549.05	11,086.44	3,204.28
Total	**13,549.05**	**11,086.44**	**3,204.28**
LIABILITIES			
Current Liabilities			
Bank Loans	316,439.22	0.00	0.00
Trade Payables	22,610,395.42	29,367,402.49	14,254,238.34
Income Tax Payable	299,384.31	212,648.50	124,569.14
Other Taxes and Duties	739,510.27	943,297.60	1,096,713.40
Social Security Organizations	202,102.52	128,280.30	133,829.33
Other Liabilities	293,475.87	1,696,935.90	144,065.99
Accrued Expenses	9,542,976.53	209,817.04	0.00
Deferred Income	8,485,515.50	0.00	0.00
Total	**42,489,799.64**	**32,558,381.83**	**15,753,416.20**
TOTAL LIABILITIES	**42,489,799.64**	**32,558,381.83**	**15,753,416.20**
TOTAL EQUITY, PROVISIONS AND LIABILITIES	**57,318,252.14**	**43,640,525.63**	**22,071,792.29**

BALANCE SHEET AS AT 31/12/2025 – COMPANY

	Notes	2025	2024	2023
NON-CURRENT ASSETS				
Property, Plant and Equipment				
Property		0.04	0.04	0.04
Other Equipment		267,194.02	273,022.67	279,104.20
Total		**267,194.06**	**273,022.71**	**279,104.24**
Intangible Assets				
Other Intangible Assets		17,640.03	20,520.03	23,400.03
Total		**17,640.03**	**20,520.03**	**23,400.03**
Investments in Subsidiaries, Associates and Joint Ventures		69,017.49	195,017.49	195,017.49
Total		**69,017.49**	**195,017.49**	**195,017.49**
TOTAL NON-CURRENT ASSETS		**353,851.58**	**488,560.23**	**497,521.76**
CURRENT ASSETS				
Financial Assets and Prepayments				
Trade Receivables		17,811,969.71	14,862,732.96	15,190,895.77
Accrued Income		23,140,990.87	0.00	0.00
Other Receivables		1,152,831.73	7,645,863.67	290,609.22
Prepaid Expenses		4,078.01	0.00	0.00
Cash and Cash Equivalents		11,271,883.95	17,450,451.93	5,228,802.83

	Notes	2025	2024	2023
Total		**53,381,754.28**	**39,959,048.56**	**20,710,307.82**
TOTAL CURRENT ASSETS		**53,381,754.28**	**39,959,048.56**	**20,710,307.82**
TOTAL ASSETS		**53,735,605.86**	**40,447,608.79**	**21,207,829.58**
EQUITY				
Paid-in Capital				
Share Capital		20,000.00	20,000.00	20,000.00
Total		**20,000.00**	**20,000.00**	**20,000.00**
Reserves and Retained Earnings				
Legal or Statutory Reserves		388,302.68	62,368.26	62,368.26
Retained Earnings		10,394,491.62	8,546,737.66	5,606,996.68
Total		**10,782,794.30**	**8,609,105.92**	**5,669,364.94**
TOTAL EQUITY		**10,802,794.30**	**8,629,105.92**	**5,689,364.94**
LIABILITIES				
Current Liabilities				
Trade Payables		24,626,796.82	29,523,150.16	14,406,735.25
Income Tax Payable		0.00	0.00	108,053.49
Other Taxes and Duties		53,832.20	628,795.68	876,659.31
Social Security Organizations		129,861.49	102,652.61	103,613.78
Other Liabilities		120,035.86	1,563,904.42	23,402.81
Accrued Expenses		9,516,769.70	0.00	0.00
Deferred Income		8,485,515.50	0.00	0.00
Total		**42,932,811.56**	**31,818,502.87**	**15,518,464.64**
TOTAL LIABILITIES		**42,932,811.56**	**31,818,502.87**	**15,518,464.64**
TOTAL EQUITY, PROVISIONS AND LIABILITIES		**53,735,605.86**	**40,447,608.79**	**21,207,829.58**

STATEMENT OF PROFIT OR LOSS BY FUNCTION – GROUP

	2025	2024	2023
Net Turnover (Revenue)	94,705,180.05	97,436,569.08	43,295,780.73
Cost of Sales	80,469,710.93	80,461,031.30	33,829,426.37
Gross Profit	**14,235,469.12**	**16,975,537.79**	**9,466,354.37**
Other Ordinary Income	0.00	36,253.20	0.00
Total	**14,235,469.12**	**17,011,790.99**	**9,466,354.37**
Administrative Expenses	2,572,047.24	3,097,889.45	1,699,227.58
Selling Expenses	1,810,764.08	2,796,798.11	1,192,989.71
Other Expenses and Losses	299,541.01	38,600.72	19,418.37
Other Income and Gains	59,728.03	14,529.02	26,407.36

	2025	2024	2023
Operating Profit (EBIT)	**9,612,844.82**	**11,093,031.73**	**6,581,126.07**
Interest Income and Related Income	0.00	46,903.32	9.67
Interest Expenses and Related Charges	654,579.00	511,920.43	457,075.01
Profit Before Tax	**8,958,265.82**	**10,628,014.62**	**6,124,060.73**
Income Tax Expense	1,970,410.31	2,322,895.74	1,359,576.73
Profit for the Period After Tax	**6,987,855.50**	**8,305,118.88**	**4,764,484.00**
Attributable to:			
Owners of the Parent	6,431,646.21	7,635,723.48	4,594,932.75
Non-controlling Interests	556,209.30	669,395.40	169,551.25
Total	**6,987,855.50**	**8,305,118.88**	**4,764,484.00**

STATEMENT OF PROFIT OR LOSS BY FUNCTION – COMPANY

	2025	2024	2023
Revenue (net)	92,979,716.41	95,676,386.37	43,249,127.27
Cost of sales	82,003,458.28	82,423,420.91	35,238,781.04
Gross profit	10,976,258.13	13,252,965.46	8,010,346.24
Other ordinary income	0.00	36,253.20	0.00
	10,976,258.13	13,289,218.66	8,010,346.24
Administrative expenses	1,794,774.15	2,008,365.70	960,055.25
Selling expenses	1,298,643.79	2,457,070.88	998,040.66
Other expenses and losses	287,743.34	21,008.56	14,348.96
Other income and gains	53,327.91	14,634.28	26,657.59
Operating profit (EBIT)	7,648,424.76	8,817,407.80	6,064,558.96
Interest income and related income	0.00	46,903.32	0.00
Interest expenses and related charges	638,482.69	501,092.86	452,145.46
Profit before tax	7,009,942.07	8,363,218.26	5,612,413.50
Income tax	1,573,095.79	1,844,529.90	1,237,887.74
Profit for the period after tax	5,436,846.28	6,518,688.36	4,374,525.76

STATEMENT OF CHANGES IN EQUITY – GROUP

	Share capital	Legal and statutory reserves	Retained earnings	Foreign currency translation differences	Total equity attributable to owners of the parent	Non-controlling interests	Total equity
Balance as at 31.12.2023	20,000.00	69,551.78	5,950,257.24	53.30	6,039,862.32	275,309.49	6,315,171.81
Changes in equity items during the period	–	8,603.24	-8,603.24	0.00	0.00	29,400.00	29,400.00
Internal transfers	–	-3,243.00	-148.97	–	-3,391.97	3,706.69	314.72
Dividend distributions	–	–	-3,578,947.38	–	-3,578,947.38	–	-3,578,947.38
Profit for the period	–	–	7,635,723.48	–	7,635,723.48	669,395.40	8,305,118.88
Balance as at 31.12.2024	20,000.00	78,155.02	9,995,187.10	-95.67	10,093,246.45	977,811.58	11,071,058.03
Changes in equity items during the period	–	343,354.42	-324,058.54	-3,898.74	15,397.15	3,750.00	19,147.15
Dividend distributions	–	–	-3,263,157.89	–	-3,263,157.89	–	-3,263,157.89
Profit for the period	–	–	6,431,646.21	–	6,431,646.21	556,209.30	6,987,855.50
Balance as at 31.12.2025	20,000.00	421,509.44	12,839,617.53	-3,994.41	13,277,132.57	1,537,770.88	14,814,903.45

STATEMENT OF CHANGES IN EQUITY – COMPANY

	Share capital	Legal and statutory reserves	Retained earnings	Total equity
Balance as at 31.12.2023	20,000.00	62,368.26	5,606,996.68	5,689,364.94
Changes in equity items during the period	0.00	0.00	0.00	0.00
Internal transfers	0.00	0.00	0.00	0.00
Dividend distributions	0.00	0.00	-3,578,947.38	-3,578,947.38
Profit for the period	0.00	0.00	6,518,688.36	6,518,688.36
Balance as at 31.12.2024	20,000.00	62,368.26	8,546,737.66	8,629,105.92
Changes in equity items during the period	0.00	325,934.42	-325,934.42	0.00
Dividend distributions	0.00	0.00	-3,263,157.89	-3,263,157.89
Profit for the period	0.00	0.00	5,436,846.28	5,436,846.28
Balance as at 31.12.2025	20,000.00	388,302.68	10,394,491.62	10,802,794.30

STATEMENT OF CASH FLOWS – GROUP

	2025	2024
Cash flows from operating activities		
Profit before tax	8,958,265.82	10,628,014.62
Plus / less adjustments for:		
Depreciation and impairment of tangible and intangible fixed assets	115,835.28	113,586.59
Provisions	2,462.62	7,882.15
Gains / losses on disposal of assets	136,250.00	0.00
Interest expenses and income, net	654,579.00	465,017.11
	9,867,392.72	11,214,500.48
Plus / less adjustments for:		

Change in inventories	482,138.09	-995,843.97
Change in receivables	-20,237,868.20	-7,980,120.77
Change in liabilities	9,574,540.00	16,716,886.27
Income tax paid	-1,883,674.51	-2,234,816.39
Net cash flows from operating activities	-2,224,471.90	16,720,605.62
Cash flows from investing activities		
Payments / receipts for the acquisition / disposal of fixed assets	-182,759.27	-115,707.56
Interest paid / received	-654,579.00	-465,017.11
Net cash flows from investing activities	-837,338.27	-580,724.67
Cash flows from financing activities		
Proceeds from / payments for increases / decreases in capital	3,750.00	29,400.00
Proceeds from / repayments of loans	316,439.22	0.00
Dividends paid	-3,263,157.89	-3,578,947.38
Net cash flows from financing activities	-2,942,968.67	-3,549,547.38
Reconciliation of changes in cash and cash equivalents		
Net change in cash and cash equivalents during the period	-6,004,778.85	12,590,333.57
Cash and cash equivalents at the beginning of the period	18,365,739.15	5,775,554.56
Effect of exchange rate fluctuations on cash and cash equivalents	-3,898.74	-148.97
Cash and cash equivalents at the end of the period	12,357,061.56	18,365,739.15

STATEMENT OF CASH FLOWS – COMPANY

	2025	2024
Cash flows from operating activities		
Profit before tax	7,009,942.07	8,363,218.26
Plus / less adjustments for:		
Depreciation and impairment of tangible and intangible fixed assets	77,594.96	69,332.93
	7,234,787.03	8,432,551.19
Plus / less adjustments for:		
Change in receivables	-19,601,273.70	-7,027,091.64
Change in liabilities	11,114,308.69	16,408,091.72
Income tax paid	-1,573,095.79	-1,952,583.39
Net cash flows from operating activities	-2,825,273.77	15,860,967.88
Cash flows from investing activities		
Payments / receipts for the acquisition / disposal of fixed assets	-68,886.31	-60,371.40
Acquisition of investments in subsidiaries	-21,250.00	–
Net cash flows from investing activities	-90,136.31	-60,371.40
Cash flows from financing activities		
Dividends paid	-3,263,157.89	-3,578,947.38
Net cash flows from financing activities	-3,263,157.89	-3,578,947.38
Reconciliation of changes in cash and cash equivalents		
Net change in cash and cash equivalents during the period	-6,178,567.97	12,221,649.10
Cash and cash equivalents at the beginning of the period	17,450,451.93	5,228,802.83
Cash and cash equivalents at the end of the period	11,271,883.95	17,450,451.93

Notes to the Financial Statements
as at 31 December 2025
(In accordance with the provisions of Article 29 of Law 4308/2014)

1. Information relating to the Company and the Group

1.1. Information Relating to the Company

a) Name: PARALOS ENERGY PRIVATE COMPANY.
b) Legal form: Private Company (PC).
c) Reporting period: 01.01.2025 – 31.12.2025
d) The current financial year represents the seventh year of the Company's operations.
e) Registered office address: 26 Kifisias Avenue & 2 Paradisou Street
f) G.E.MI. Registration No.: **135735507000**
g) Management considers that the going concern assumption is appropriate for the preparation of the financial statements.
h) The Company falls within the category of a medium-sized entity.
i) Management declares that the financial statements have been prepared in full compliance with the provisions of the present Law.
j) The amounts in the financial statements are expressed in euros, which is the Company's functional currency.
k) The amounts have not been rounded unless otherwise stated.
l) PARALOS ENERGEIAKI PRIVATE COMPANY (P.C.) is the parent company of the Group and prepares consolidated financial statements for the financial years ended 31 December 2023, 31 December 2024 and 31 December 2025.

1.2. Information Relating to the Consolidated Entities

The following subsidiaries have been included in the consolidation using the full consolidation method:

Relationship with the Parent Company: The existing relationship is that of a parent company and a subsidiary. The company is under liquidation as at the reporting date.

1) Company Name: PARCON ANONYMI ETAIREIA

Legal Form: Société Anonyme (S.A.).

Registered Office Address: 26 Kifisias Avenue & 2 Paradeisou Street, 15125 Marousi, Attica, Greece.

G.E.MI. Registration Number: 166058801000.

Percentage held by the Parent Company: 60%.

Percentage held by other subsidiaries: 0%.

Percentage held by persons acting in their own name but on behalf of the Group companies: 0%.

Relationship with the Parent Company: The existing relationship is that of a parent company and a subsidiary.

2) Company Name: GECKO POWER SOLUTIONS I.K.E.

Legal Form: Private Company (P.C.).

Registered Office Address: 26 Kifisias Avenue & 2 Paradeisou Street, 15125 Marousi, Greece.

G.E.MI. Registration Number: 169952601000.

Percentage held by the Parent Company: 51%.

Percentage held by other subsidiaries: 0%.

Percentage held by persons acting in their own name but on behalf of the Group companies: 0%.

Relationship with the Parent Company: The existing relationship is that of a parent company and a subsidiary.

3) Company Name: PARALOS ENERGY ROMANIA S.R.L.

Legal Form: Limited Liability Company (S.R.L.).

Registered Office Address: Ciobanului nr. 129, Clădirea F4, Birou E02, et.1, Ilfov, Comuna Mogoșoaia, Romania.

Registration Number: 48545134.

Percentage held by the Parent Company: 100%.

Percentage held by other subsidiaries: 0%.

Percentage held by persons acting in their own name but on behalf of the Group companies: 0%.

Relationship with the Parent Company: The existing relationship is that of a parent company and a subsidiary.

4) Company Name: PARALOS ENERGY BULGARIA LTD.

Legal Form: Limited Company (Ltd.).

Registered Office Address: 83g Luben Karavelov Street, 2nd Floor, Sofia, Bulgaria.

Registration Number: 207482932.

Percentage held by the Parent Company: 100%.

Percentage held by other subsidiaries: 0%.

Percentage held by persons acting in their own name but on behalf of the Group companies: 0%.

Relationship with the Parent Company: The existing relationship is that of a parent company and a subsidiary.

5) Company Name: PARALOS DE GmbH.

Legal Form: Limited Liability Company (Gesellschaft mit beschränkter Haftung – GmbH).

Registered Office Address: Eschenallee 22, Berlin, Germany.

Registration Number: HRB 285463.

Percentage held by the Parent Company: 85%.

Percentage held by other subsidiaries: 0%.

Percentage held by persons acting in their own name but on behalf of the Group companies: 0%.

Relationship with the Parent Company: The existing relationship is that of a parent company and a subsidiary.

During the financial year 2025, the liquidation and deregistration of the subsidiaries PACE ENERGEIAKI MONOPROSOPI I.K.E. (deregistered on 15 October 2025) and GREENFIELD MONOPROSOPI I.K.E. (deregistered on 17 October 2025) were completed. These companies had been included in the Group's consolidated financial statements in previous financial years; however, they ceased to be members of the Group during the financial year 2025 following the completion of their liquidation procedures. Accordingly, they are not included among the consolidated entities as at 31 December 2025.

2. Factors that may jeopardize the Company’s ability to continue as a going concern

The Company has performed an assessment and has not identified any factors that may jeopardize its ability to continue as a going concern.

3. Accounting principles and methods

The preparation of the financial statements requires Management to exercise judgment and make estimates, which affect the application of accounting policies and the recognized amounts of income, expenses, assets, liabilities and disclosures.
These estimates and assumptions are based on past experience and other factors considered reasonable in the circumstances. However, actual results may differ from these estimates. Estimates and related assumptions are reviewed on an ongoing basis.
Accounting estimates are primarily made for the calculation of depreciation of fixed assets, investments, impairment of receivables, provisions and the assessment of fair value where its application is elected.

3.1. Accounting principles and methods applied

The Group and the Company apply the following accounting policies and methods to the individual items of the financial statements, in accordance with the fundamental accrual basis of accounting.

3.1.1. Consolidation

The consolidated financial statements include the Parent Company and its subsidiaries. The subsidiaries are consolidated using the full consolidation method. In the consolidation process, all intra-group balances, transactions, income and expenses between the Group companies are eliminated.

3.1.2. Property, plant and equipment

a) Initial recognition
Property, plant and equipment are initially recognized at acquisition cost, which includes all expenditure necessary to bring the asset to its present condition or location or to the intended use.

b) Subsequent measurement
Following initial recognition, property, plant and equipment are measured at depreciated cost (initial acquisition cost, plus any subsequent expenditure that meets the definition of an asset, less accumulated depreciation and impairment losses).
Depreciation of tangible fixed assets is calculated using the straight-line method over their useful lives, which have been estimated as follows:

- Machinery, technical installations and other mechanical equipment: 10 years.
- Passenger vehicles: 6 years.
- Furniture and office equipment: 1 to 10 years.

An impairment loss is recognized when it is estimated that the carrying amount of an asset exceeds its recoverable amount.

The carrying amounts of the Company's fixed assets are reviewed for impairment whenever there are indications that their carrying amounts may exceed their recoverable amounts. In such cases, the recoverable amount of the fixed assets is calculated and, if the carrying amounts exceed the estimated recoverable amount, the difference is recognized as an impairment loss in the statement of profit or loss. The recoverable amount of an asset is the higher of its fair value less costs required to sell and its value in use.

In assessing value in use, estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks associated with those assets.

3.1.3. Intangible fixed assets

Intangible fixed assets comprise software programs.

The value of software programs includes the purchase cost of the software as well as any expenditure incurred to bring the software into operation, less accumulated depreciation and any impairment losses.

Significant subsequent expenditure is capitalized in software programs when it increases their performance beyond their original specifications.

Software programs are depreciated using the straight-line method over 5 years.

Depreciation of all the above-mentioned assets is included in the statement of profit or loss.

3.1.4. Inventories

a) Initial Recognition

Inventories are initially recognized at acquisition cost, which includes all expenditures necessary to bring each inventory item to its present condition or location or to its intended use.

In particular, the cost of internally produced inventories, including biological assets, comprises the cost of raw materials, consumables, labour and other costs directly attributable to the respective items. In addition, it includes a reasonable allocation of fixed and variable overheads indirectly related to the internally produced item, to the extent that such amounts relate to the production period.
The Group and the Company capitalize (do not capitalize) borrowing costs arising from interest-bearing liabilities to the extent that such costs are attributable to internally produced inventories requiring a substantial period of time to be brought to their intended condition or maturity.

b) Subsequent Measurement

Following initial recognition, inventories (other than commodity inventories and current assets held for trading) are measured, item by item, at the lower of cost and net realisable value.
Cost is determined using the First-In, First-Out (FIFO) method. Where inventories are measured at net realisable value, the impairment loss is recognized as cost of sales, unless it is significant, in which case it is included under the line item "Impairment of Assets".

Commodity inventories and current assets held for trading are measured at fair value.

In particular:

Commodities whose prices are quoted on organized markets, i.e. exchange-traded commodities, provided that they are held exclusively for sale as part of speculative transactions, are measured at fair value less costs necessary to sell. Changes arising from the measurement of these items at fair value are recognized as gains or losses in the profit or loss for the period in which they arise.

3.1.5. Financial assets

3.1.5.1. Other financial assets

a) Initial recognition
All financial assets are initially recognized at acquisition cost, i.e. the cost incurred to acquire them. Acquisition cost includes the total amount of cash (or cash equivalents) or the fair value of other consideration given for the acquisition, plus acquisition costs.

b) Subsequent measurement

Following initial recognition, financial assets are measured at their acquisition cost (nominal amounts) less any impairment losses, except for interest-bearing financial assets which, when their amounts, maturity dates or interest rates are significant, are measured at amortized cost using the effective interest method (or the straight-line method).

An impairment loss arises when the carrying amount of an asset exceeds the amount that the entity estimates it will recover from that asset.

The amount that the entity estimates it will recover from a financial asset is the higher of:

- The present value of the amount estimated to be received from the asset, calculated using the original effective interest rate.
- The fair value of the asset, less the costs required to sell it.

Impairment losses are recognized in the statement of profit or loss and are reversed through profit or loss when the conditions that caused them cease to exist. Reversals are recognized up to the amount that the asset would have had if no impairment loss had been recognized.

Loans and receivables denominated in foreign currencies are translated at the foreign exchange rate applicable at the balance sheet date. The related foreign exchange differences are recognized in profit or loss.

c) Derecognition

A financial asset is derecognized when, and only when, the contractual rights to the cash flows from the asset expire or substantially all risks and rewards arising from ownership of the asset are transferred.

Financial Liabilities

a) Initial Recognition and Subsequent Measurement

Financial liabilities are measured, both upon initial recognition and subsequently, at their nominal amounts, except for long-term financial liabilities, which are measured at amortised cost using the effective interest method (or the straight-line method).

Financial liabilities denominated in foreign currencies are measured using the exchange rate applicable to the respective foreign currency as at the balance sheet date. The related foreign exchange differences are recognized in profit or loss.

b) Derecognition

A financial liability is derecognized if and only if the contractual obligation is discharged, cancelled or expires, i.e. when the contractual obligation that gave rise to the liability no longer exists.

3.1.6. Non-financial Liabilities

a) Initial Recognition and Subsequent Measurement

Non-financial liabilities are initially recognized and subsequently measured at the nominal amount expected to be required for their settlement. Differences arising either from the remeasurement or

the settlement of non-financial liabilities are recognized as gains or losses in the period in which they arise.

b) Derecognition

A non-financial liability is derecognized if and only if the contractual obligation is discharged, cancelled or expires, i.e. when the contractual obligation that gave rise to the liability no longer exists.

3.1.7. Income taxes

3.1.7.1. Current tax
Current income tax includes:

- Income tax arising under the provisions of the applicable tax legislation.
- Income tax and surcharges arising from tax audits.

Tax audit differences are recognized in the statement of profit or loss for the financial year in which they are assessed by the tax authorities and accepted by the Company.

3.1.7.2. Deferred taxes
The Company and the Group has not elected to recognize deferred taxes.

3.1.8. Income and expenses
The Company and the Group recognizes income and expenses when they are accrued.
In particular:

- Revenue from the sale of goods is recognized in the period in which it is earned, provided that all of the following conditions are met:
    - The significant risks and rewards associated with ownership of the goods are transferred to the buyer.
    - The goods are accepted by the buyer.
    - The economic benefits arising from the transaction can be measured reliably and their inflow to the entity is considered highly probable.
- Revenue from the provision of services and construction contracts is recognized in accordance with the provisions of the applicable accounting procedures.
- Income arising from the use of the entity's assets by third parties is recognized as follows:
    - Interest is recognized on a time-proportion basis using the effective interest method or the straight-line method.
    - Dividends or similar income arising from participation in the equity of other entities are recognized when approved by the competent body responsible for deciding on their distribution.
    - Royalties are recognized in accordance with the relevant contractual terms.

3.2. Changes in accounting principles and methods, changes in accounting estimates and correction of prior-period errors

3.2.1. Changes in accounting principles and methods
Changes in accounting principles and methods are recognized through the retrospective restatement of the financial statements for all periods presented together with the financial statements of the current period, so that the amounts presented are comparable.

No such change was required during the current period.

3.2.2. Changes in accounting estimates
Changes in accounting estimates are recognized in the period in which it is determined that they have arisen and affect that period and future periods, as applicable. Such changes are not recognized retrospectively.

3.2.3. Correction of prior-period errors
Corrections of errors are recognized through the retrospective restatement of the financial statements for all periods presented together with the financial statements of the current period.

No prior-period error was identified during 2025.

4. Departures from the provisions of the law in order to achieve a fair presentation of the financial statements
When, in exceptional circumstances, the Company and the Group departs from the application of a provision of the law in order to fulfill its obligation to achieve a fair presentation of the financial statements, it discloses and adequately explains such departure.

No such departure was required during the current period.

5. Relationships between an asset or liability and more than one balance sheet item
There are no assets or liabilities that relate to more than one balance sheet item.

6. Information on Tangible and Intangible Fixed Assets

6.1. Owner-occupied Tangible and Intangible Fixed Assets

GROUP

Description	Buildings – Building Installations	Other Equipment	Intangible Assets
Balance as at 01.01.2023	0.04	152,259.38	15,000.03
Additions for the period 01.01–31.12.2023	0.00	239,869.26	16,280.00
Depreciation for the period	0.00	80,129.36	2,979.96
Net Book Value as at 31.12.2023	0.04	311,999.28	28,300.07
Balance as at 01.01.2024	0.04	311,999.28	28,300.07
Additions for the period 01.01–31.12.2024	0.00	115,707.56	0.00
Depreciation for the period	0.00	108,156.59	5,430.00
Net Book Value as at 31.12.2024	0.04	319,550.24	22,870.07

Balance as at 01.01.2025	0.04	319,550.24	22,870.07
Additions for the period 01.01–31.12.2025	0.00	146,380.45	18,378.82
Depreciation for the period	0.00	108,800.50	7,034.78
Net Book Value as at 31.12.2025	0.04	357,130.19	34,214.11

COMPANY

Description	Buildings – Building Installations	Other Equipment	Intangible Assets
Balance as at 01.01.2023	0.04	144,495.90	10,080.03
Additions for the period 01.01–31.12.2023	0.00	203,423.39	16,200.00
Depreciation for the period	0.00	68,815.09	2,880.00
Net Book Value as at 31.12.2023	0.04	279,104.20	23,400.03
Balance as at 01.01.2024	0.04	279,104.20	23,400.03
Additions for the period 01.01–31.12.2024	0.00	60,371.40	0.00
Depreciation for the period	0.00	66,452.93	2,880.00
Net Book Value as at 31.12.2024	0.04	273,022.67	20,520.03
Balance as at 01.01.2025	0.04	273,022.67	20,520.03
Additions for the period 01.01–31.12.2025	0.00	68,886.31	—
Depreciation for the period	0.00	74,714.96	2,880.00
Net Book Value as at 31.12.2025	0.04	267,194.02	17,640.03

6.2. Financial Assets (Non-current)

Non-current financial assets consist of investments in subsidiaries and associates.

7. Financial Assets

7.1. Trade Receivables

Trade receivables are analyzed in the table below:

GROUP

Trade Receivables	31/12/2025	31/12/2024	31/12/2023
Customers	10,052,641.50	9,644,863.20	5,788,625.09
Suppliers – Credit Balances	8,930,107.55	4,986,399.11	9,272,602.24
Total	19,282,749.05	14,631,262.31	15,061,227.33

COMPANY

Trade Receivables	31/12/2025	31/12/2024	31/12/2023
Customers	9,537,202.50	10,516,928.44	6,121,981.36
Suppliers – Credit Balances	8,274,767.21	4,345,804.52	9,068,914.41
Total	17,811,969.71	14,862,732.96	15,190,895.77

7.2. Other Receivables

Other receivables are analyzed in the table below:

GROUP

Other Receivables	31/12/2025	31/12/2024	31/12/2023
Accrued Income	0.00	7,071,401.34	0.00
Deposits Paid	147,561.84	125,798.62	122,948.62
Sundry Debtors	279,132.28	140,805.82	289,682.96
Sundry Creditors – Credit Balances	970,943.41	607,693.14	52,559.59
Total	1,397,637.53	7,945,698.92	465,191.17

COMPANY

Other Receivables	31/12/2025	31/12/2024	31/12/2023
Accrued Income	0.00	7,071,401.34	0.00
Deposits Paid	122,546.24	119,843.02	119,163.02
Sundry Debtors	77,189.88	42,917.79	130,032.86
Sundry Creditors – Credit Balances	953,095.60	411,701.52	41,413.34
Total	1,152,831.72	7,645,863.67	290,609.22

7.3. Cash and Cash Equivalents

Cash and cash equivalents are analyzed in the table below:

GROUP

Cash and Cash Equivalents	31/12/2025	31/12/2024	31/12/2023
Cash on Hand	13,391.64	11,236.60	13.23
Demand Deposits	12,343,669.98	18,354,502.61	5,775,541.33
Total	12,357,061.62	18,365,739.21	5,775,554.56

COMPANY

Cash and Cash Equivalents	31/12/2025	31/12/2024	31/12/2023
Cash on Hand	13,391.64	11,236.60	13.23
Demand Deposits	11,258,492.31	17,439,215.33	5,228,789.60
Total	11,271,883.95	17,450,451.93	5,228,802.83

8. Provisions

The Company and the Group has not recognized a related provision due to the immaterial effect of the respective amount on the accompanying Financial Statements.

9. Current Liabilities

9.1. Trade Payables

Trade payables are analyzed in the table below:

GROUP

Trade Payables	31/12/2025	31/12/2024	31/12/2023
Suppliers	5,778,458.51	15,715,933.31	1,799,873.02
Customers – Credit Balances	16,831,936.91	13,651,469.18	12,454,365.32
Total	22,610,395.42	29,367,402.49	14,254,238.34

COMPANY

Trade Payables	31/12/2025	31/12/2024	31/12/2023
Suppliers	8,420,979.11	16,964,106.58	2,670,030.33
Customers – Credit Balances	16,205,817.71	12,559,043.58	11,736,704.92
Total	24,626,796.82	29,523,150.16	14,406,735.25

10. Income and Expenses of Significant Amount or Exceptional Frequency or Importance

The following tables provide an analysis of such income and expenses:

GROUP
Revenue

Revenue	31/12/2025	31/12/2024	31/12/2023
Revenue from Sale of Goods	661,762.60	21,968,263.52	1,448,278.45
Revenue from Rendering of Services	94,043,417.44	75,468,305.56	41,847,502.28
Total Revenue	94,705,180.04	97,436,569.08	43,295,780.73

Expenses

Expenses	31/12/2025	31/12/2024	31/12/2023
Employee Benefits and Related Expenses	4,556,927.58	3,770,377.36	3,208,095.40
Fees and Expenses of Third Parties	40,380,039.75	33,955,822.95	22,366,993.28
Third-Party Services	1,465,936.72	592,341.31	727,366.71
Total Expenses	46,402,904.05	38,318,541.62	26,302,455.38

COMPANY

Revenue

Revenue	31/12/2025	31/12/2024	31/12/2023
Revenue from Sale of Goods	423,652.56	21,891,025.52	1,443,078.45
Revenue from Rendering of Services	92,556,063.84	73,785,360.85	41,806,048.82
Total Revenue	92,979,716.40	95,676,386.37	43,249,127.27

Expenses

Expenses	31/12/2025	31/12/2024	31/12/2023
Employee Benefits and Related Expenses	3,149,446.95	2,769,902.59	2,579,058.23
Fees and Expenses of Third Parties	36,173,043.11	30,289,796.40	19,272,927.47
Third-Party Services	1,156,021.13	367,368.92	656,029.64
Total Expenses	40,478,511.19	33,427,067.91	22,508,015.34

11. Interest Capitalized in the Value of Assets During the Period

None.

12. Categories and Remuneration of Personnel

The average number of employees by category is as follows:

GROUP

Average Number of Employees

Personnel	01/01–31/12/2025	01/01–31/12/2024	01/01–31/12/2023
Employees	101.92	87.49	80.00
Total	101.92	87.49	80.00

The Group incurred the following expenses in respect of its employees:

Employee Expenses	31/12/2025	31/12/2024	31/12/2023
Salaries and Wages	3,593,770.26	2,899,192.29	2,499,244.50
Employer Social Security Contributions	796,949.96	711,430.06	618,975.11
Employee Benefits	166,207.36	159,755.01	89,875.79
Total	4,556,927.58	3,770,377.36	3,208,095.40

COMPANY
Average Number of Employees

Personnel	01/01–31/12/2025	01/01–31/12/2024	01/01–31/12/2023
Employees	83.67	78.33	80.00
Total	83.67	78.33	80.00

The Company incurred the following expenses in respect of its employees:

Employee Expenses	31/12/2025	31/12/2024	31/12/2023
Salaries and Wages	2,469,501.47	2,153,031.76	2,046,246.80
Employer Social Security Contributions	529,397.36	474,886.46	446,634.74
Employee Benefits	150,548.12	141,984.37	86,176.69
Total	3,149,446.95	2,769,902.59	2,579,058.23

13. Advances and Loans Granted to Members of Administrative, Management and Supervisory Bodies

There are no such amounts.

14. Use of the Option under Paragraph 7 or Paragraph 8 of Article 16 of the Law

The Company does not fall within the category of micro-entities.

15. Financial Commitments, Guarantees and Contingent Liabilities Not Recognized in the Balance Sheet

a) Financial Commitments

The Company and the Group has entered into non-cancellable operating lease agreements relating to the rental of vehicles, which expire on various dates up to and including 2026.

b) Guarantees

The Company and the Group has issued letters of guarantee in favor of various third parties, as analyzed in the following table:

GROUP
Guarantees Issued

Type of Guarantee	31/12/2025	31/12/2024	31/12/2023
Performance Guarantees	0.00	0.00	13,109,081.21
Warranty Guarantees	0.00	0.00	1,246,248.62
Advance Payment Guarantees	0.00	0.00	4,978,269.00
Payment Guarantees	0.00	0.00	3,000.00
Total	0.00	0.00	19,336,598.83

COMPANY
Guarantees Issued

Type of Guarantee	31/12/2025	31/12/2024	31/12/2023
Performance Guarantees	0.00	0.00	13,109,081.21
Warranty Guarantees	0.00	0.00	1,246,248.62
Advance Payment Guarantees	0.00	0.00	4,978,269.00
Payment Guarantees	0.00	0.00	3,000.00
Total	0.00	0.00	19,336,598.83

c) Contingent Liabilities

The Company's tax liabilities have not been examined by the tax authorities for the financial years 2020 through 2025. Consequently, the tax results for these years have not become final. The Company and the Group has not recognized a related provision for this contingent liability.
Management's assessment is that any charges that may arise from a potential tax audit will not have a material impact on the Company's and Group's financial statements.

16. Remuneration of Managers

No remuneration was paid to the Managers during the financial year ended.

17. Amount of Dividends Paid During the Period

During the 2025 financial year, an amount of EUR 3,263,157.89 was paid to the shareholders (2024: EUR 3,578,947.38).

18. Accounting Treatment of Losses for the Period

Not applicable.

19. Off-Balance-Sheet Arrangements with Significant Positive or Negative Effects on the Company

There are no such arrangements.

20. Equity

As at 31/12/2024, the Company's approved share capital amounts to €20,000.00, divided into 2,000 company shares with a nominal value of €10.00 each, and is fully paid up.
There was no change in the number of company shares during either the current or the previous financial year.
The balance under "Legal or Statutory Reserves" within equity relates to the statutory reserve, which is established in accordance with the provisions of Article 158 of Law 4548/2018, as well as an amount arising from a European Union subsidy (ESPA).

21. Information on Associates, Subsidiaries and Related Parties

21.1. Name, Registered Office and Legal Form of Each Other Entity in Which the Entity Is an Unlimited Liability Partner

There are no such investments.

21.2. Name and Registered Office of the Entity Preparing Consolidated Financial Statements for the Ultimate Group of Entities of Which the Entity Is a Subsidiary, Where Applicable

The Company does not belong to an ultimate group of entities for which consolidated financial statements are prepared.

21.3. Name and Registered Office of the Entity Preparing Consolidated Financial Statements for a Partial Group of Entities of Which the Entity Is a Subsidiary, and Which Is Also Included in the Group of Entities Referred to in Paragraph 27

The Company does not belong to a partial group of entities for which consolidated financial statements are prepared.

21.4. Location Where Interested Parties May Obtain the Consolidated Financial Statements Referred to in Paragraphs 27 and 28, Where Available

Not applicable.

21.5. Transactions with Related Parties

GROUP

Transactions between Group companies are eliminated upon consolidation and are therefore not included in the following disclosures. The Group has carried out the following transactions with related parties and, as at the reporting date, had the following receivable and payable balances with these parties.

Related Party Transactions and Balances

Description	2025	2024	2023
Purchases of Goods and Services from:			
Other Related Parties	197,821.50	181,500.00	108,173.60
Total	**197,821.50**	**181,500.00**	**108,173.60**
Sales of Goods and Services to:			
Other Related Parties	1,338,747.27	2,119,340.73	801,501.81
Total	**1,338,747.27**	**2,119,340.73**	**801,501.81**
Receivables from:			
Other Related Parties	155,755.00	1,455,471.93	236,341.00
Total	**155,755.00**	**1,455,471.93**	**236,341.00**
Payables to:			
Other Related Parties	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**

COMPANY

The Company has carried out the following transactions with related parties and, at the end of the financial year, had the following receivable and payable balances with these parties:

Related Party Transactions and Balances

Description	2025	2024	2023
Purchases of Goods and Services from:			
Other Related Parties	11,511,392.81	11,887,644.07	6,120,965.98
Total	**11,511,392.81**	**11,887,644.07**	**6,120,965.98**
Sales of Goods and Services to:			
Other Related Parties	1,338,747.27	2,119,340.73	801,501.81
Total	**1,338,747.27**	**2,119,340.73**	**801,501.81**
Receivables from:			
Other Related Parties	842,677.00	2,508,457.53	921,656.00
Total	**842,677.00**	**2,508,457.53**	**921,656.00**
Payables to:			

Description	2025	2024	2023
Other Related Parties	3,122,243.95	1,427,945.54	437,684.16
Total	**3,122,243.95**	**1,427,945.54**	**437,684.16**

Marousi, 30 June 2026

THE ADMINISTATOR
GEORGIOS THEOFILOPOULOS
ID Card No.: AB 597510

THE ACCOUNTANT
APOSTOLOS DIMAS
License No.: 97752 – Class A