

ASPROFOS ENGINEERING S.A.
DATA AND INFORMATION FOR THE FISCAL PERIOD FROM 1 JANUARY 2023 TO 31 DECEMBER 2023

(Published in accordance with C.L. 4548/2018, Article 12 and 117 on enterprises that prepare annual financial statements, consolidated or not, according to IFRSs)

The following data and information aim at providing general information about the financial position and results of ASPROFOS S.A. The reader, who wishes to have a complete picture of the enterprise's financial position and results, must access the annual financial statements according to International Financial Reporting Standards (IFRS) and the audit report by the certified public accountant. Indicatively, the reader may refer to the web site where such information is posted.

ENTERPRISE'S PARTICULARS				1.3 STATEMENT OF CHANGES IN EQUITY		31/12/2023	31/12/2022
				(amounts in € thousand)			
Address of Company Headquarters	284 El. Venizelou Avenue - 17675 ATHENS			Total equity at start of fiscal period (1.1.2023 & 1.1.2022, respectively)		(3.872)	(2.625)
Companies Reg. S.A. 4712/01NT/B/86/654	General Commercial Registry (G.E.M.I.) 121575601000			Net Profit / (Loss) of the fiscal year and other total incomes		(8.240)	(4.651)
Competent authority	Athens Prefecture, Southern Sector			Share Capital Increase		7.745	3.404
Composition of Board of Directors:	Directorate of Sociétés Anonymes and Trade Penelope Pagoni, Chairman of the Board Dionysios Belekoukias, Managing Director Stefanos Papadimitriou, member, Ioannis Kalathas, member, Dimitrios Dimakos, member Diomidis Stamoulis, member Dimitrios Bakogiannis, member (Employee Representative)			Total net position at end of fiscal period (31.12.2023 & 31.12.2022, respectively)		(4.368)	(3.872)
Date of approval of annual financial statements	05/09/2024			1.4 CASH FLOW STATEMENT			
Certified public accountant	Vasileios Tzifas (SOEL REG. No. 130011)			(amounts in € thousand)			
Audit firm	Ernst & Young (Hellas) Certified Public Accountants SOEL REG. No. 107			Operating Activities			
Type of Auditors' Report	By agreement			1/1-31/12/2023			
Website	http://www.asprofos.gr			1/1-31/12/2022			
1.1 STATEMENT OF FINANCIAL POSITION				Operating Activities			
(amounts in € thousand)				Period losses before taxes			
		31/12/2023	31/12/2022	Adjustments for:			
ASSETS				Depreciation of tangible and intangible assets			
Tangible assets for own use		1.467	1.503	201			
Rights-of-use assets		49	33	35			
Intangible assets		153	182	20			
Other non-current assets		612	794	Provisions			
Receivables from customers and debtors		2.179	2.229	(8.726)			
Other current assets		902	214	(4.625)			
TOTAL ASSETS		5.362	4.954				
LIABILITIES				Plus/less adjustments for changes in working capital accounts or related to operating activities:			
Share capital		4.488	1.353	(Increase)/decrease of receivables			
Other equity items		(8.855)	(5.225)	50			
Total shareholders' equity (a)		(4.368)	(3.873)	1.843			
Provisions/Other non-current liabilities		3.360	4.309	Increase of liabilities			
Other Current liabilities		6.370	4.518	1.893			
Total liabilities (b)		9.730	8.827				
TOTAL LIABILITIES (a) + (b)		5.362	4.954				
1.2 INCOME STATEMENT				Total outflows from operating activities (a)			
(amounts in € thousand)		1/1-31/12/2023	1/1-31/12/2022	Interest paid			
Turnover		11.131	12.252	(34)			
Gross profit / (loss)		(4.126)	(1.352)	0			
Earnings before interest, tax, depreciation & amortisation		(8.665)	(5.103)	Net cash flows from operating activities			
Loss before taxes		(8.699)	(5.132)	(6.833)			
Less taxes		(183)	84	Investments			
Profit / (Loss) after taxes		(8.882)	(5.047)	Purchases of tangible and intangible assets			
Loss before interest, tax, depreciation, and amortisation		(8.444)	(4.902)	(171)			
				1			
				Total outflow from investments (b)			
				(170)			
				Financial activities			
				Share Capital Increase			
				7.745			
				Long-term lease payments			
				(20)			
				Total inflows/(outflows) from financing activities (c)			
				7.725			
				3.384			
				Net decrease in the period's cash and cash equivalents (a + b + c)			
				688			
				(334)			
				Cash and cash equivalents at the start of the fiscal year			
				214			
				Decrease in cash and cash equivalents			
				688			
				Cash and cash equivalents at end of fiscal year			
				902			
				214			

ADDITIONAL DATA AND INFORMATION

1. The Company is consolidated using the full consolidation method by the HELLENIQ ENERGY Holdings S.A., having its headquarters at: 8A Chimarras Street, Maroussi GCR No. 000296601000. 2. The company's unaudited fiscal periods concern the years 2005-2010. 3. For the preparation of the financial statements as at 31/12/23, the basic accounting principles of the balance sheet as at 31/12/22 have been observed. 4. There are no liens on the fixed assets. 5. The number of employees as of 31/12/2023 amounts to 132 people and to 146 people as of 31/12/2022. 6. No shares are held by the company at the end of the current period. 7. Legal proceedings, at different stages, are pending litigation related to the ordinary course of business, the outcome of which does not foresee a significant impact on the company's financial situation. 8. Formed provisions of EUR 3,341 thousand concern future employee departures. 9. The company's cumulative transactions with related parties (in EUR thous.) are listed in the following table:

Sales	9.189
Purchases	1.978
Receivables	394
Liabilities	3.564
Transactions and fees of Managerial executives and management personnel	464

Athens, 5 September 2024

THE CHAIRMAN OF THE BoD

THE MANAGING DIRECTOR

 THE CHIEF FINANCIAL OFFICER
OF OPERATIONAL PROCESSES

THE HEAD OF FINANCIAL SERVICES

 PINELOPI PAGONI
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 DIONYSIOS BELEKOUKIAS
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 NIKOLAOS ARVANITIS
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