

GENERAL COMMERCIAL AND INDUSTRIAL S.A.

G.E.MI.:121564207000 (Societe Anonyme Reg. No.: 7919/06/B/86/30) Headoffice: 18th km of Athens - Corinth National Road, 193 00 Aspropirgos, Attiki Figures and financial information for the period from 1 January 2023 to 31 December 2023

The data and information presented below, which arise from the financial statements, aim to provide a general view of the financial position and results of GENERAL COMMERCIAL & INDUSTRIAL S.A. We, therefore, recommend that readers, prior to proceeding in any investment decision or other transaction with the company, refer to the company's website, where the financial statements and audit report of the certified auditor accountant are posted

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COMPANYS II	NFORMATION	1.3. STATEMENT OF CHANGES IN EQUITY (Amounts in Euro)						
Competent Service:	General Electronic Commercial Registry (G.E.MI.) General Secretariat for Commerce		31.12.2023 31.12.2022					
Website: Composition of the Board of Directors :	http://www.geb.gr George Kremydas, Chairman & Managing Director Panagiotis Kremydas, Vice-Chairman Konstantinos Kremydas, Vice-Chairman Ioannis Letsios, Independent Vice-Chairman Mavroudi Panagiota, Member & Corporate Secretary Periklis Vasilopoulos, Eleftherios Kondilis, Independent non-Executive Members,	Equity at the beginning of the year (01/01/2023 and 01/01/2022 respectively) Total comprehensive income after taxes Distributed dividends Equity at the end of the period (30.12.2023 and 30.12.2022 respectively)	28.703.721,6426.093.347,613.544.699,993.933.674,0332.248.421,6330.027.021,64-1.804.500,00-1.323.300,0030.443.921,6328.703.721,64					
Date of approval of the periodical financia statements by the Board of Directors: Certified auditor accountant: Auditing firm: Type of audit report:	26 March 2024 Michael I. Zaharioudakis (Certified Public Accountants of Greece Reg. No. 13191) MPI HELLAS S.A. (A.M. 155) Unqualified opinion							
1.1. STATEMENT OF FINANCIAL POSITION (Amounts in Euro)		1.4. CASH FLOW STATEMENT (Amounts in Euro)						

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The Company			The Company		
	31.12.2023	31.12.2022		1.131.12.2023	
ASSETS			Operating activities		
Property, plant & equipment	9.842.543,07	10.095.551,34	Earnings before taxes	4.827.694,41	5.286.837,95
Intangible assets	24.617,93	41.223,56	Plus / less adjustments for:		
Other non-current assets	101.317,89	120.690,58	Depreciation	467.114,50	476.194,54
Inventories	13.694.645,39	15.244.474,32	Less: Amortisation of grants	- 41.427,06	-41.507,87
Trade receivables	12.309.664,08	10.341.163,49	Provisions - accrued expenses	900.615,95	1.027.583,67
Other current assets	3.138.778,52	1.503.832,74	Exchange differences		
TOTAL ASSETS	39.111.566,88	37.346.936,03	Results (income, expenses, earnings and losses)	- 8.297,08	- 2.214,27
EQUITY AND LIABILITIES			from investing activities	100.604,32	92.236,26
Share capital	E 21 0 000 00	E2100000	Interest charges and related expenses		
Other shareholders' equity	7.218.000,00	7.218.000,00	Plus/ less adjustments for changes in working capital accounts		
Total shareholder's equity	23.225.921,63	21.485.721,64	or that relate to operating activities		
Long term borrowings	30.443.921,63	28.703.721,64	Decrease / (increase) in inventories	1.549.828,93	-3.414.590,20
Provisions / Other non-current liabilities	0,,00 1.736.591,74	700.000,00 1.744.718,97	Decrease / (increase) in receivables	- 2.122.287,97	1.102.252,30
Short term borrowings	625.000,00	700.000,00	(Decrease) / increase in liabilities (except banks)	- 130.578,02	- 22.699,74
Other current liabilities	6.306.053,51	5.498.495,42	Less:		
Total liabilities	8.667.645,25	8.643.214,39	Interest charges and related expenses paid	-84.560,45	-107.744,45
TOTAL EQUITY & LIABILITIES	39.111.566,88	37.346.936,03	Taxes paid	-1.363.656,36	-1.580.272,97
	33.111.300,00	37.340.330,03	Total inflow / outflow from operating activities (a)	4.095.051,17	2.816.075,22
1.2. STATEMENT OF COMPREHENSIVE INCOME (Amounts in Euro)			Investing activities	107.50417	157.070.00
	· · · · · · · · · · · · · · · · · · ·	mpany	Purchase of property, plant & equipment and intangible asset Collections from the sale property, plant & equipment	s - 197.504,13	-153.070,00
	1.131.12.2023	<u>-</u> _	and intangible assets	8.300,00	2.500,00
			Interest received	0,61	2,64
Turnover	50.412.775,53	41.932.397,28	Total inflow / outflow from investing activities (b)	-189.203,52	-150.567,36
Gross profit	10.773.147,29	11.448.082,25	Financing activities		,
Earnings before taxes, Financing & Investment results	4.873.132,31	5.342.727,40	Proceeds from loans	0,00	1.000.000,00
Earnings/(losses) before taxes	4.827.694,41	5.286.837,92	Payment of loans	- 775.000,00	- 2.730.765,43
Earnings/(losses) before taxes Earnings/(losses) after taxes (A)	3.557.305,73	3.891.236,51	Dividends paid	-1.806.763,98	- 1.320.191,57
Larrings/(1055e5) after taxes (A)	5.557.505,75	5.051.250,51	Total inflow / outflow from financing activities (c)	-2.581.763,98	-3.050.957,00
Other comprehensive income after taxes (B)	-12.605,74	42.437,49	Net increase / (decrease) in cash & cash equivalents		
Total comprehensive income after taxes (A) + (B)	3.544.699,99	3.933.674,00	of the year (a) + (b) + (c)	1.324.083,67	-385.449,14
2011prottorio insolite dates cares (iii) · (b)	2.2 2 2.000,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Cash and cash equivalents at the beginning		
Earnings/(losses) after taxes per share - basic (€)	0,1479	0,1617	of the year	794.762,68	1.180.211,82
Proposed dividend per share - (€)	0,075	0,075	Cash and cash equivalents at the end of the year	2.118.846,35	794.762,68
Earnings before interest taxes depreciation	=,=,=	-,- : 2			
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ADDITIONAL DATA AND INFORMATION FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, 2023

- 1. The same accounting policies as compared with the financial statements of 31.12.2022 have been applied.
- 2. The unaudited fiscal years of the Company and its subsidiaries up to 31.12.2017 are presented in note 26 of the financial statements. The group companies have been audited by tax authorities up to the year 2010, have been subjected to the tax audit of the Certified Public Accountants in accordance with the provisions of article 82 par. 5 of the Law 2238/1994 for the fiscal years 2011-2013 and to the tax audit of the Certified Public Accountants in accordance with the provisions of the Law 4174/2013 for the years 2014-2023.
- The amounts of "Other comprehensive income" relating to: a) Actuarial gains / (losses) arising on actuarial valuation of the provision for employees' compensation in accordance with the Law 2112/20, and b) gains arising on valuation of financial assets measured at fair value through other comprehensive income, are analyzed in notes 21 and 9 of the financial statements.
- 4. There are no legal disputes that affect the financial and operational activities of the company, or any other events for which a provision should have been recognized.
- 5. No treasury shares are held by the parent company or its associates at the end of 2023
- 6. The number of employees was 89 for the year 2023 and 93 for the year 2022.
- 7. The following transactions concern transactions with related parties for 2023, in accordance with IAS 24:

	31.12.2023	31.12.2022	
Revenues	0,00	576,14	
Expenses	0,00	0,00	
Recievables	0,00	0,00	
Liabilities	0,00	0,00 0,00	
Transactions and compensation of executives			
and management personnel	1.532.966,51	1.585.715,62	
Receivables from executives and management personnel	0,00	0,00	
Obligations to executives and management personnel	880.000,00	950.000,00	

Aspropirgos, 26 March 2024

THE CHAIRMAN OF THE BOARD OF DIRECTORS AND MANAGING DIRECTOR GEORGE K. KREMYDAS Identity Card No. Σ 147489

and amortization

THE VICE-CHAIRMAN
OF THE BOARD OF DIRECTORS
PANAGIOTIS G. KREMYDAS
Identity Card No. AA 002093

5.298.819,75 5.777.414,07

THE CHIEF FINANCIAL OFFICER
THEODOROS V. KONIDARIS
Identity Card No. AO 638457

THE CHIEF ACCOUNTANT
IOANNIS S. KARVELAS
Identity Card No. A00181183

The Company