



GENERAL COMMERCIAL AND INDUSTRIAL S.A.

G.E.M.I.: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 2025 to 31 December 2025

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

COMPANYS INFORMATION

Competent Service:	General Electronic Commercial Registry (G.E.M.I.) General Secretariat for Commerce
Website:	http://www.geb.gr
Composition of the Board of Directors :	Konstantinos Kremydas, Chairman Panagiotis Kremydas, Vice-Chairman & Managing Director Konidaris Theodoros, Executive Member and Company Secretary Ioannis Letsios, Independent Vice-Chairman Mpami Angeliki, Non-Executive Member Tzivani Aphroditi, Xenos Matthaïos Independent non-Executive Members,
Date of approval of the periodical financial statements by the Board of Directors:	26 March 2026
Certified auditor accountant:	Batsoulis Georgios (Certified Public Accountants of Greece Reg. No. 14001)
Auditing firm:	Hellenic Auditing S.A. (A.M. 156)
Type of audit report:	Unqualified opinion

1.3. STATEMENT OF CHANGES IN EQUITY (Amounts in Euro)

	31.12.2025	31.12.2024
Equity at the beginning of the year (01/01/2025 and 01/01/2024 respectively)	30.198.364,17	30.443.921,63
Total comprehensive income after taxes	2.770.160,19	1.558.942,54
	32.968.524,36	32.002.864,17
Distributed dividends	-1.804.500,00	-1.804.500,00
Equity at the end of the period (30.12.2025 and 30.12.2024 respectively)	31.164.024,36	30.198.364,17

1.1. STATEMENT OF FINANCIAL POSITION (Amounts in Euro)

	The Company	
	31.12.2025	31.12.2024
ASSETS		
Property, plant & equipment	9.472.153,58	9.475.211,29
Intangible assets	8.833,85	14.922,56
Other non-current assets	27.513,33	43.558,87
Inventories	12.815.881,59	13.482.672,60
Trade receivables	11.592.095,33	9.322.149,51
Other current assets	6.152.399,41	4.291.798,68
TOTAL ASSETS	40.068.877,09	36.630.313,51
EQUITY AND LIABILITIES		
Share capital	7.218.000,00	7.218.000,00
Other shareholders' equity	23.946.024,36	22.980.364,17
Total shareholder's equity	31.164.024,36	30.198.364,17
Provisions / Other non-current liabilities	1.665.511,28	1.558.431,19
Short term borrowings		
Other current liabilities	7.239.341,45	4.873.518,15
Total liabilities	8.904.852,73	6.431.949,34
TOTAL EQUITY & LIABILITIES	40.068.877,09	36.630.313,51

1.4. CASH FLOW STATEMENT (Amounts in Euro)

	The Company	
	1.1.-31.12.2025	1.1.-31.12.2024
Operating activities		
Earnings before taxes	3.831.114,97	2.081.329,81
Plus / less adjustments for:		
Depreciation	475.587,33	458.877,52
Less: Amortisation of grants	-41.427,04	-41.427,03
Provisions - accrued expenses	518.407,87	228.317,22
Exchange differences	15.207,84	0,00
Results (income, expenses, earnings and losses) from investing activities	-26.601,15	-10.248,78
Interest charges and related expenses	38.707,56	21.475,37
<i>Plus/ less adjustments for changes in working capital accounts or that relate to operating activities</i>		
Decrease / (increase) in inventories	666.791,01	211.972,79
Decrease / (increase) in receivables	-1.830.515,87	2.104.467,31
(Decrease) / increase in liabilities (except banks)	1.257.852,21	-1.285.411,35
Less:		
Interest charges and related expenses paid	-38.707,56	-41.086,88
Taxes paid	-89.775,43	-1.533.940,16
Total inflow / outflow from operating activities (a)	4.776.641,74	2.194.325,82
Investing activities		
Purchase of property, plant & equipment and intangible assets	-345.371,64	-98.505,59
Collections from the sale property, plant & equipment and intangible assets	36.130,00	26.904,00
Interest received	3,62	0,00
Total inflow / outflow from investing activities (b)	-309.238,02	-71.601,59
Financing activities		
Proceeds from loans	3.000.000,00	0,00
Payment of loans	-3.000.000,00	-625.000,00
Dividends paid	-1.806.702,10	-1.806.541,54
Total inflow / outflow from financing activities (c)	-1.806.702,10	-2.431.541,54
Net increase / (decrease) in cash & cash equivalents of the year (a) + (b) + (c)	2.660.701,62	-308.817,31
Cash and cash equivalents at the beginning of the year	1.810.029,04	2.118.846,35
Cash and cash equivalents at the end of the year	4.470.730,66	1.810.029,04

1.2. STATEMENT OF COMPREHENSIVE INCOME (Amounts in Euro)

	The Company	
	1.1.-31.12.2025	1.1.-31.12.2024
Turnover	48.311.449,33	36.688.738,65
Gross profit	9.734.302,04	7.531.556,89
Earnings before taxes, Financing & Investment results	3.820.994,82	2.071.264,31
Earnings/(losses) before taxes	3.831.114,97	2.081.329,81
Earnings/(losses) after taxes (A)	2.837.481,42	1.595.313,30
Other comprehensive income after taxes (B)	-67.321,23	-36.370,76
Total comprehensive income after taxes (A) + (B)	2.770.160,19	1.558.942,54
Earnings/(losses) after taxes per share - basic (€)	0,1179	0,0663
Proposed dividend per share - (€)	0,075	0,075
Earnings before interest taxes depreciation and amortization	4.255.155,11	2.488.714,80

ADDITIONAL DATA AND INFORMATION FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, 2025

- The same accounting policies as compared with the financial statements of 31.12.2024 have been applied
- The unaudited fiscal years of the Company and its subsidiaries up to 31.12.2017 are presented in note 27 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 2014-2025.
- 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.
- 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.
- No treasury shares are held by the parent company or its associates at the end of 2024.
- The number of employees was 84 for the year 2025 and 85 for the year 2024.
- The following transactions concern transactions with related parties for 2025, in accordance with IAS 24:

	The Company	
	31.12.2025	31.12.2024
Revenues	0,00	0,00
Expenses	0,00	0,00
Receivables	0,00	0,00
Liabilities	0,00	0,00
Transactions and compensation of executives and management personnel	855.131,72	1.092.949,88
Receivables from executives and management personnel	0,00	0,00
Obligations to executives and management personnel	208.500,00	344.000,00

Aspropirgos, 26 March 2026

THE CHAIRMAN
KONSTANTINOS G. KREMYDAS
Identity Card No. AI084184

THE VICE-CHAIRMAN
& MANAGING DIRECTOR
PANAGIOTIS G. KREMYDAS
Identity Card No. AA 002093

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

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