

EXERGIA Energy and Environment Consultants S.A.

32nd FINANCIAL YEAR (1 JANUARY 2023 - 31 DECEMBER 2023)

INCORPORATIONS REGISTRY NO.: 25103/01/B/91/545, HELLENIC BUSINESS REGISTRY NO.: 794901000

BALANCE SHEET OF 31/12/2023

| | 2023 | 2022 |
|---|-------------------|------------------|
| Non-current assets | | |
| Tangible assets | | |
| Real estate property | 0,00 | 0,00 |
| Mechanical / engineering equipment | 0,00 | 0,00 |
| Other equipment | 51.085,57 | 33.421,58 |
| Real estate property investments | 0,00 | 0,00 |
| Other tangible assets | 0,00 | 0,00 |
| <i>Total</i> | <i>51.085,57</i> | <i>33.421,58</i> |
| Intangible assets | | |
| Development expenses | 0,00 | 0,00 |
| Goodwill | 0,00 | 0,00 |
| Other intangible assets | 56.164,12 | 33.335,41 |
| <i>Total</i> | <i>56.164,12</i> | <i>33.335,41</i> |
| Advance payments and non-current assets under construction | 0,00 | 0,00 |
| Financial assets | | |
| Loans and claims | 13.500,00 | 13.500,00 |
| Debt instruments | 0,00 | 0,00 |
| Participations in subsidiaries, affiliates and joint ventures | 0,00 | 0,00 |
| Other equity instruments | 50,00 | 50,00 |
| Others | 0,00 | 0,00 |
| <i>Total</i> | <i>13.550,00</i> | <i>13.550,00</i> |
| Total non-current assets | 120.799,69 | 80.306,99 |
| Current assets | | |
| Stocks | | |
| Finished and semifinished products | 0,00 | 0,00 |
| Merchandise | 0,00 | 0,00 |
| Raw material and various materials | 0,00 | 0,00 |
| Biological assets | 0,00 | 0,00 |
| Down payments for stocks | 20.864,54 | 16.724,42 |
| Other stocks | 0,00 | 0,00 |
| <i>Total</i> | <i>20.864,54</i> | <i>16.724,42</i> |
| Financial items and advance payments | | |
| Commercial claims | 1.251.742,91 | 496.816,84 |
| Accrued income | | 0,00 |
| Other claims | 104.993,52 | 129.157,70 |
| Other financial items | 0,00 | 0,00 |
| Prepaid expenses | 0,00 | 0,00 |
| Cash items and equivalents | 568.896,61 | 1.268.103,66 |

| | | |
|--|---------------------|---------------------|
| <i>Total</i> | 1.925.633,04 | 1.894.078,20 |
| | | |
| Total current assets | 1.946.497,58 | 1.910.802,62 |
| Total assets | 2.067.297,27 | 1.991.109,61 |
| | | |
| Net position | | |
| Paid-up capital | | |
| Capital | 267.360,75 | 267.360,75 |
| At a premium | 0,00 | 0,00 |
| Owners' deposits | 0,00 | 0,00 |
| Own instruments | 0,00 | 0,00 |
| <i>Total</i> | <i>267.360,75</i> | <i>267.360,75</i> |
| | | |
| Reserves from value of tangible assets | 0,00 | 0,00 |
| Reserves from value of available for sale assets | 0,00 | 0,00 |
| Reserves from value of cash flow hedges | 0,00 | 0,00 |
| <i>Total</i> | <i>0,00</i> | <i>0,00</i> |
| Reserves and results carried forward | | |
| Law or memorandum of association reserves | 517.028,61 | 517.028,61 |
| Untaxable reserves | 218.610,09 | 218.610,09 |
| Results carried forward | 343.997,44 | 430.425,86 |
| <i>Total</i> | <i>1.079.636,14</i> | <i>1.166.064,56</i> |
| | | |
| Exchange differences | 0,00 | 0,00 |
| | | |
| Total net position | 1.346.996,89 | 1.433.425,31 |
| | | |
| Provisions | | |
| Provisions for employee benefits | 0,00 | 0,00 |
| Other provisions | 0,00 | 0,00 |
| <i>Total</i> | <i>0,00</i> | <i>0,00</i> |
| Liabilities | | |
| Long-term liabilities | | |
| Loans | 0,00 | 0,00 |
| Other long-term liabilities | 0,00 | 0,00 |
| State subsidies and grants | 0,00 | 0,00 |
| Deferred taxes | 0,00 | 0,00 |
| <i>Total</i> | <i>0,00</i> | <i>0,00</i> |
| | | |
| Short-term liabilities | | |
| Bank loans | 0,00 | 0,00 |
| Short-term part of long-term loans | 0,00 | 0,00 |
| Commercial liabilities | 545.994,66 | 159.425,00 |
| Income tax | 14.053,39 | 52.829,56 |
| Other taxes and fees | 59.648,56 | 55.917,20 |
| Social insurance organizations | 17.428,09 | 14.807,82 |
| Other liabilities | 81.817,76 | 261.901,27 |
| Accrued expenses | 1.357,92 | 12.803,45 |
| Unearned and deferred income | | 0,00 |

| | | |
|---|---------------------|---------------------|
| <i>Total</i> | 720.300,38 | 557.684,30 |
| | | |
| Total liabilities | 720.300,38 | 557.684,30 |
| Total net position, provisions and liabilities | 2.067.297,27 | 1.991.109,61 |

Athens 30/08/2024

The President of BoD
Theodoros Goumas
I.D. No AN079216

The Vice President of BoD
Niki Komioti
I.D. No X044060

For Account Department
Eleni Kokorigou
I.D. No A00376277

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PROFIT AND LOSS ACCOUNT 31/12/2023

| | 2023 | 2022 |
|--|---------------------|---------------------|
| Turnover (net) | 3.331.820,32 | 2.604.570,99 |
| Cost of sales | <u>2.386.034,98</u> | <u>1.592.262,08</u> |
| Gross result | 945.785,34 | 1.012.308,91 |
| Other usual income | 23.260,34 | 60.676,65 |
| | 969.045,68 | 1.072.985,56 |
| | | |
| Administrative expenses | 512.863,83 | 524.861,38 |
| Selling expenses | 0,00 | 0,00 |
| Other expenses and damages | 27.094,65 | 2.761,55 |
| Impairments of assets (net amount) | 0,00 | 0,00 |
| Profit and damages from disposal of non-current items | 0,00 | 0,00 |
| Profit and damages from fair value measurement | 0,00 | 0,00 |
| Income from participations and investments | 0,00 | 0,00 |
| Profit from purchase of entity or department in low prices (bargain) | 0,00 | 0,00 |
| Other income and profits | 0,00 | 12.118,80 |
| Earnings before interest and tax | 429.087,20 | 557.481,43 |
| Interest and related income | 16.694,43 | 1,13 |
| Interest charges and related expenses | 4.776,40 | 5.561,26 |
| Earnings before tax | 441.005,23 | 551.921,30 |
| Income tax | -97.241,15 | -121.642,69 |
| Period result after tax | 343.764,08 | 430.278,61 |

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