SOLIDUS SECURITIES

INVESTMENT SERVICES FIRM

INTERIM FINANCIAL STATEMENTS

AS AT 30 JUNE 2026

Prepared in accordance with IFRS 34

ATHENS

AUGUST 2026

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A. INDEPENDENT AUDITOR'S REVIEW REPORT

To the Board of Directors of "SOLIDUS SECURITIES INVESTMENT SERVICES FIRM"

Introduction

We have reviewed the accompanying separate and consolidated statement of financial position of SOLIDUS SECURITIES INVESTMENT SERVICES FIRM as at 30 June 2026, and the related separate and consolidated statements of comprehensive income, changes in equity and cash flows for the six-month period then ended, as well as the selected explanatory notes, which comprise the interim financial information.
Management is responsible for the preparation and fair presentation of this interim financial information in accordance with International Financial Reporting Standards as adopted by the European Union and applicable to Interim Financial Reporting (International Accounting Standard "IAS 34"). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing as incorporated into Greek legislation and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information has not been prepared, in all material respects, in accordance with IAS 34.

Athens, 31 August 2026

MPI HELLAS S.A.

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Panagiotis Vroustouris

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B. FINANCIAL STATEMENTS AS AT 30.06.2026

1. Statement of Profit or Loss

		GROUP		COMPANY	
	Note	30 June 2026	30 June 2025	30 June 2026	30 June 2025
Sales	*19*	6,517,190	4,715,446	6,358,935	4,654,569
Less: Cost of services	*20*	(3,486,089)	(2,650,231)	(3,346,113)	(2,615,566)
Gross profit		**3,031,101**	**2,065,215**	**3,012,822**	**2,039,003**
Administrative expenses	*20*	(452,178)	(435,510)	(412,870)	(336,093)
Selling and distribution expenses	*20*	(866,713)	(675,996)	(843,068)	(657,083)
Other income		51,350	25,870	51,600	26,470
Other expenses		(14,695)	(42,712)	(14,695)	(42,712)
Earnings before taxes, financial and investment results		**1,748,865**	**936,867**	**1,793,789**	**1,029,585**
Financial (expenses)/income	*21*	(83,322)	(58,728)	(77,865)	(57,485)
Profit before tax		**1,665,543**	**878,140**	**1,715,924**	**972,101**
Income tax	22	(380,265)	(222,089)	(380,265)	(222,089)
Net profit for the period		**1,285,278**	**656,050**	**1,335,659**	**750,011**
Other comprehensive Income		0	0	0	0
Total comprehensive income for the period		**1,285,278**	**656,050**	**1,335,659**	**750,011**
Allocated to					
Company shareholders		1,300,067	719,893	1,335,659	750,011
Non-controlling interests		(14,789)	(63,843)	-	-
Total		**1,285,278**	**656,050**	**1,335,659**	**750,011**

2. Balance Sheet

		GROUP		COMPANY	
Assets	Note	30 June 2026	31.12.2025	30 June 2026	31.12.2025
Non-current assets					
Tangible assets	9	892,691	822,855	870,198	795,624
Intangible assets	10	1,323,736	1,339,231	1,303,236	1,339,231
Right-of-Use assets	11	279,857	31,446	229,595	19,949
Equity participations		-	-	707,275	597,275
Other non-current assets	12	6,605,419	4,724,035	6,553,152	4,671,363
Total non-current assets		**9,101,703**	**6,917,567**	**9,663,456**	**7,423,442**
Current assets					
Receivables from clients – brokers – stock exchange	13	3,657,648	1,991,890	3,485,336	1,877,030
Other current assets	13	359,924	418,351	475,714	462,437
Financial assets measured at fair value		68,801	68,801	68,801	68,801
Cash and cash equivalents	14	2,802,410	1,127,777	2,705,684	1,039,900
Total current assets		**6,888,783**	**3,606,819**	**6,735,535**	**3,448,168**
Total assets		**15,990,486**	**10,524,386**	**16,398,991**	**10,871,610**
Equity and liabilities					
Share Capital	15	5,080,000	3,600,000	5,080,000	3,600,000
Reserves		343,164	343,164	342,457	342,457
Retained earnings		847,329	1,152,577	1,375,173	1,597,408
Total equity attributable to the shareholders of the company		**6,270,493**	**5,095,741**	**6,797,629**	**5,539,864**
Non-controlling interests		34,393	61,762	-	-
Total equity		**6,304,886**	**5,157,503**	**6,797,629**	**5,539,864**
Long-term liabilities					
Long-term loans	16	3,570,000	1,734,693	3,500,000	1,734,693
Income tax		0	139,401	-	139,401
Lease liabilities		227,410	4,996	187,461	-
Deferred tax liabilities		36,276	40,185	36,276	40,185
Provision for staff compensation		72,484	66,052	72,484	66,052
Total long-term liabilities		**3,906,170**	**1,985,326**	**3,796,221**	**1,980,330**
Short-term liabilities					
Suppliers and other short-term liabilities	17	950,390	889,818	1,017,302	871,516
Long-term loans payable in the next fiscal year	16	2,310,525	1,390,000	2,280,000	1,390,000
Receivables from clients – brokers – stock exchange	17	1,717,612	798,662	1,717,612	798,662
Lease liabilities		92,826	37,048	82,150	25,209
Income tax		708,078	266,028	708,078	266,028
Total short-term liabilities		**5,779,430**	**3,381,556**	**5,805,141**	**3,351,416**
Total liabilities		**9,685,600**	**5,366,883**	**9,601,362**	**5,331,746**
Total equity and liabilities		**15,990,486**	**10,524,386**	**16,398,991**	**10,871,610**

3. Statement of Changes in Equity

GROUP

	Share Capital	Reserves	Retained earnings	Total	Non-controlling interests	Total equity
Balance as at 01.01.2025	3,000,000	63,209	816,037	**3,879,247**	175,677	**4,054,923**
Share capital increase	600,000	-	(631,579)	**(31,579)**	-	**(31,579)**
Dividends distributed	-	-	(180,000)	**(180,000)**	-	**(180,000)**
Other changes	-	-	(19,569)	**(19,569)**	(5,431)	**(25,000)**

Total comprehensive income for the period	-	472	719,421	**719,893**	(63,843)	**656,050**
Balance as at 30/06/2025	**3,600,000**	**63,681**	**704,311**	**4,367,992**	**106,403**	**4,474,394**

	Share Capital	Reserves	Retained earnings	Total	Non-controlling interests	Total equity
Balance as at 01.01.2025	3,000,000	63,209	816,037	3,879,246	175,677	4,054,923
Share capital increase	600,000	-	(631,579)	(31,579)	-	(31,579)
Dividends distributed	-	-	(294,000)	(294,000)	-	**(294,000)**
Other changes	-	-	(229,044)	(229,044)	(88,956)	**(318,000)**
Total comprehensive income for the period	-	279,955	1,491,161	1,771,116	(24,959)	**1,746,157**
Balance as at 31.12.2025	**3,600,000**	**343,164**	**1,152,577**	**5,095,741**	**61,762**	**5,157,503**
Balance as at 01/01/2026	3,600,000	343,164	1,152,578	5,095,742	61,762	5,157,504
Share capital increase	1,480,000	-	(1,557,895)	(77,895)	-	(77,895)
Other changes	-	-	(47,422)	(47,422)	(12,578)	**(60,000)**
Total comprehensive income for the period	-	-	1,300,067	1,300,067	(14,789)	**1,285,278**
Balance as at 30/06/2026	**5,080,000**	**343,164**	**847,329**	**6,270,493**	**34,393**	**6,304,886**

COMPANY

	Share Capital	Reserves	Retained earnings	**Total**
Balance as at 01.01.2025	3,000,000	62,974	928,709	**3,991,683**
Share capital increase	600,000	-	(631,579)	**(31,579)**
Dividends distributed	-	-	(180,000)	**(180,000)**
Total comprehensive income for the period	-	-	750,011	**750,011**
Balance as at 30/06/2025	**3,600,000**	**62,974**	**867,142**	**4,530,116**

	Share Capital	Reserves	Retained earnings	Total
Balance as at 01.01.2025	3,000,000	62,974	928,709	3,991,683

Share capital increase	600,000	-	(631,579)	(31,579)
Dividends distributed	-	-	(294,000)	(294,000)
Total comprehensive income for the period	-	279,483	1,594,277	1,873,760
Balance as at 31.12.2025	**3,600,000**	**342,457**	**1,597,408**	**5,539,864**
Balance as at 01/01/2026	3,600,000	342,457	1,597,408	5,539,865
Share capital increase	1,480,000	-	(1,557,895)	(77,895)
Total comprehensive income for the period	-	-	1,335,659	1,335,659
Balance as at 30/06/2026	**5,080,000**	**342,457**	**1,375,173**	**6,797,629**

3. Cash Flow Statement

	GROUP		COMPANY	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit before tax	1,665,543	878,140	1,715,924	972,101
Plus/less adjustments for:				
Depreciation/Amortization	171,167	139,933	149,346	129,350
Provisions	6,432	7,279	6,432	7,279
Investment results (profit and loss)	(14,929)	-	(14,929)	-
Interest expense - Interest income	83,322	58,728	77,865	57,485
Plus/less adjustments for changes in working capital				
Receivables decrease/increase	(3,493,030)	(1,210,559)	(3,503,372)	(1,281,136)
Decrease/increase in liabilities (excluding banks)	979,521	82,168	1,064,735	107,713
Less:				
Interest expenses and related expenses paid	(213,606)	(162,867)	(208,149)	(161,624)
Tax paid	(81,525)	(52,517)	(81,522)	(52,517)
Total inflows/(outflows) from operations	***(897,104)***	***(259,694)***	***(793,670)***	***(221,349)***
Purchases of tangible and intangible assets	(204,784)	(40,292)	(204,784)	(40,289)
Purchase of equity participations-securities	-	-	(110,000)	(69,970)
Sales of tangible assets	75,500	-	75,500	-
Interest received	130,284	104,139	130,284	104,139
Total inflows/(outflows) from investments	***1,000***	***63,847***	***(109,000)***	***(6,120)***
Receipts/(Repayments) of loans	2,755,832	350,000	2,688,327	350,000
Payment of lease liabilities (amortization payments)	(47,200)	(41,086)	(41,979)	(41,087)
Purchase of equity participations	(60,000)	(14,970)	-	-
Dividend payments	(77,895)	(211,579)	(77,895)	(211,579)
Total inflows/(outflows) from financing activities	**2,570,737**	**82,365**	**2,568,453**	**97,334**
Net increase/(decrease) in cash	**1,674,633**	**(113,482)**	**1,665,784**	**(130,136)**

and cash equivalents				
Cash and cash equivalents at beginning of period	1,127,777	1,140,476	1,039,900	1,083,504
Cash and cash equivalents at end of period	**2,802,410**	**1,026,994**	***2,705,684***	***953,368***

Notes on the Financial Statements

5 General Information

"SOLIDUS SECURITIES Investment Services Firm" with the distinctive title "SOLIDUS SECURITIES I.S.F." having its registered office in Athens at 64 Louizis Riankour Street, is registered with the General Commercial Registry (GEMI) under number 003580601000 and the e-mail address is: www. solidus.gr. The object of the company is to provide investment services and activities.

6. Group Structure

The consolidated financial statements (Group) comprise the financial statements of the parent Company and its subsidiaries, as follows:

Company	Registered Office	Percentage
SOLIDUS SECURITIES Investment Services Firm	Athens	Parent
SOLIDUS INSURANCE BROKERAGE AND ENERGY PRODUCTS AND SERVICES S.A.	Athens	65%
AEONIC SECURITIES C.I.F. PLC	Cyprus	87.11%

7. Basis of preparation of the financial statements

7.1 Accounting framework.

These interim condensed financial statements for the period from 1 January 2026 to 30 June 2026 have been prepared in accordance with International Accounting Standard (IAS) 34, "Interim Financial Reporting", and were approved by the Board of Directors on 31 August 2026. The same accounting policies, assumptions, estimates and calculation methods have been applied as those used in the preparation of the annual financial statements for the year ended 31 December 2025, which are available on the Company's website at www.solidus.gr and should be read in conjunction with these interim condensed financial statements. Amounts have been rounded to the nearest whole number.

7.2 Application of new standards

The company has adopted all new Standards and Interpretations, the implementation of which became mandatory for fiscal years beginning on 1 January 2026. No significant impact on the Company's financial statements is expected from the adoption of the new standards.

8. Capital adequacy

The Company monitors its capital adequacy requirements in accordance with Regulations (EU) 575/2013 and 2033/2019. The capital adequacy ratio compares the Company's regulatory Own Funds with the Own Funds Requirement for the risks it undertakes.

Regulatory capital includes Common Equity Tier 1 (CET1) capital (share capital, reserves) and supplementary capital (subordinated bond loan (Tier 2) with a five-year maturity).

The Own Funds Requirements for the risks undertaken are calculated in accordance with the new Regulation (EU) 2033/2019 and take into account the credit risk of the investment portfolio, the market risk of the trading book, and risks related to the Company's operations and nature (K-factor risks).

The resulting ratios (Common Equity Tier 1 capital ratio, supplementary capital ratio, and own funds ratio) are at levels significantly higher than the minimum thresholds required by the regulatory framework.

The table below presents the Company's capital adequacy ratios and the minimum supervisory thresholds as at 31 December 2025, in accordance with Regulation (EU) 2033/2019.

CAPITAL RATIOS	Supervisory Requirement of ratios under Art. 9 of Regulation (EU) 2033/2019	Company capital adequacy ratio as at 30.06.2026	Company capital adequacy ratio as at 31.12.2025
CET 1 Ratio	≥ 56%	6.98	6.05
Tier 1 Ratio	≥ 75%	6.98	6.05
OwnFundsRatio	≥ 100%	10.15	6.05

9. Tangible assets

GROUP

Acquisition cost	Land	Buildings	Means of transport	Other equipment	Total
Balance as at 1 January 2025	**19,372**	**177,494**	**513,889**	**1,015,498**	**1,726,252**
Revaluation	2,628	480,000	-	-	**482,628**
Additions 01.01 - 31.12.2025	-	5,506	70,000	15,730	**91,236**
Disposals 01.01. - 31.12.2025	-	-	(55,870)	(227,598)	**(283,468)**
Balance as at 31 December 2025	**22,000**	**662,999**	**528,019**	**803,630**	**2,016,648**
Additions 01.01 - 30.06.2026	-	-	203,026	1,759	**204,784**
Disposals 01.01. - 30.06.2026	-	-	(106,146)	-	**(106,146)**
Balance as at 30 June 2026	**22,000**	**662,999**	**624,898**	**805,389**	**2,115,286**
Accumulated depreciation					
Balance as at 1 January 2025	**-**	**(97,197)**	**(163,389)**	**(883,442)**	**(1,144,028)**
Depreciation revaluation	-	(232,000)	-	-	**(232,000)**
Depreciation charge 01.01 - 31.12.2025	-	(16,746)	(67,637)	(1,812)	**(86,195)**
Disposals 01.01 - 31.12.2025	-	0	42,903	225,527	**268,430**
Balance as at 31 December 2025	**-**	**(345,943)**	**(188,122)**	**(659,727)**	**(1,193,792)**
Depreciation charge 01.01 - 30.06.2026	-	(12,247)	(45,999)	(16,132)	**(74,378)**
Disposals 01.01 - 30.06.2026	-	-	45,575	-	**45,575**
Balance as at 30 June 2026	**0**	**(358,190)**	**(188,546)**	**(675,859)**	**(1,222,595)**
Net book value as at 31.12.2025	**22,000**	**317,056**	**339,897**	**143,903**	**822,855**
Net book value as at 30.06.2026	**22,000**	**304,809**	**436,353**	**129,530**	**892,691**

COMPANY

Acquisition cost	Land	Buildings	Means of transport	Other equipment	Total
Balance as at 1 January 2025	**19,372**	**177,494**	**470,871**	**970,495**	**1,638,231**
Revaluation	2,628	480,000	-	-	**482,628**
Additions 01.01 - 31.12.2025	-	5,506	70,000	5,143	**80,649**

Disposals 01.01. - 31.12.2025	-	-	(55,870)	(227,598)	**(283,468)**
Balance as at 31 December 2025	**22,000**	**662,999**	**485,001**	**748,040**	**1,918,040**
Additions 01.01 - 30.06.2026	-	-	203,026	1,759	**204,784**
Disposals 01.01. - 30.06.2026	-	-	(106,146)	-	**(106,146)**
Balance as at 30 June 2026	**22,000**	**662,999**	**581,880**	**749,799**	**2,016,678**
Accumulated depreciation					
Balance as at 1 January 2025	**-**	**(97,197)**	**(159,088)**	**(829,139)**	**(1,085,424)**
Depreciation revaluation	**-**	**(232,000)**	**-**	-	**(232,000)**
Depreciation charge 01.01 - 31.12.2025	-	(5,249)	(67,637)	(537)	**(73,423)**
Disposals 01.01 - 31.12.2025	-		42,903	225,527	**268,430**
Balance as at 31 December 2025	**-**	**(334,446)**	**(183,821)**	**(604,149)**	**(1,122,416)**
Depreciation charge 01.01 - 30.06.2026	-	(12,247)	(41,260)	(16,132)	**(69,639)**
Disposals 01.01 - 30.06.2026	-	-	45,575	-	**45,575**
Balance as at 30 June 2026	**-**	**(346,693)**	**(179,506)**	**(620,281)**	**(1,146,480)**
Net book value as at 31.12.2025	**22,000**	**328,553**	**301,180**	**143,891**	**795,624**
Net book value as at 30.06.2026	**22,000**	**316,306**	**402,375**	**129,518**	**870,198**

A pre-notation of mortgage has been registered over the Company's real estate in the amount of €300,000.

10. Intangible assets
COMPANY

Acquisition cost	Goodwill	Client relationships	Software	Total
Balance as at 1 January 2025	**2,281,687**	**562,000**	**837,345**	**3,681,032**
Additions 01.01 - 31.12.2025	-	-	34,252	34,252
Balance as at 31 December 2025	**2,281,687**	**562,000**	**871,597**	**3,715,284**
Additions 01.01 - 30.06.2026	-	-	-	-
Balance as at 30 June 2026	**2,281,687**	**562,000**	**871,597**	**3,715,284**
Accumulated depreciation and impairment				
Balance as at 1 January 2025	**(1,135,000)**	**(168,183)**	**(803,629)**	**(2,106,812)**
Depreciation charge 01.01 - 31.12.2025	-	(56,200)	(13,041)	(69,241)
Impairment 01.01 - 31.12.2025	(200,000)	-	-	(200,000)
Balance as at 31.12.2025	**(1,335,000)**	**(224,383)**	**(816,670)**	**(2,376,053)**
Depreciation charge 01.01 - 30.06.2026	-	(28,100)	(7,895)	(35,995)
Impairment 01.01 - 30.06.2026	-	-	-	-
Balance as at 30 June 2026	**(1,335,000)**	**(252,483)**	**(824,565)**	**(2,412,048)**
Net book value as at 31.12.2025	**946,687**	**337,617**	**54,927**	**1,339,231**
Net book value as at 30.06.2026	**946,687**	**309,517**	**47,032**	**1,303,236**

As part of the goodwill recoverability assessment (impairment test) performed as at 30 June 2026, no impairment losses were identified.

The useful life of the Customer Relationships asset has been estimated at 10 years and coincides with its tax base.

11. Right-of-use assets

The Group's and the Company's right-of-use assets are presented below:

	GROUP	COMPANY
Acquisition cost	Buildings	
Balance as at 1 January 2025	**315,969**	**239,041**
Additions 01.01 - 31.12.2025	-	-
Disposals 01.01-31.12.2025	-	-
Balance as at 31 December 2025	**315,969**	**239,041**
Additions 01.01 - 30.06.2026	315,229	259,383
Disposals 01.01-30.06.2026	(216,877)	(216,877)
Balance as at 30 June 2026	**414,321**	**281,547**
Accumulated depreciation		
Balance as at 1 January 2025	**(196,981)**	**(143,047)**
Depreciation charge 01.01 - 31.12.2025	(87,541)	(76,044)
Disposals 01.01 - 31.12.2025	-	-
Balance as at 31 December 2025	**(284,522)**	**(219,091)**
Depreciation charge 01.01 - 30.06.2026	(60,794)	(43,712)
Disposals 01.01-30.06.2026	210,853	210,853
Balance as at 30 June 2026	**(134,464)**	**(51,951)**
Net book value as at 31.12.2025	**31,446**	**19,950**
Net book value as at 30.06.2026	**279,857**	**229,596**

The right-of-use assets relate to the lease of the offices (a) on Riankour Street, (b) of the Company's branch, and to the lease of the offices of subsidiary AEONIC SECURITIES C.I.F. PLC.

12. Other non-current assets

	GROUP		COMPANY	
	30 June 2026	31.12.2025	30 June 2026	31.12.2025
Participation in the Guarantee Fund	1,989,595	1,884,807	1,989,595	1,884,807
Participation in the Clearing Fund	4,603,397	2,826,396	4,551,130	2,774,129
Other	12,427	12,832	12,427	12,427
Total	**6,605,419**	**4,724,035**	**6,553,152**	**4,671,363**

13. Receivables

	GROUP	COMPANY

	30 June 2026	31.12.2025	30 June 2026	31.12.2025
Trade receivables	2,175,375	1,026,867	2,003,063	912,007
Receivables from Custodians – Stock Exchanges	163,503	67,558	163,503	67,558
Receivables from ATHEXClear & GCM EUROBANK	1,378,770	957,465	1,378,770	957,465
Less: impairment of receivables	(60,000)	-60,000	-60,000	-60,000
Receivables from Clients – Stock Exchanges	**3,657,648**	**1,991,890**	**3,485,336**	**1,877,030**
Advances	206,833	60,115	206,833	60,115
Other Debtors	153,091	358,236	268,880	402,322
Other current assets	**359,924**	**418,351**	**475,714**	**462,437**
Total	**4,017,572**	**3,473,880**	**3,961,050**	**2,339,467**

The simplified approach under IFRS 9 was applied for the measurement of expected credit losses, whereby the contra account of anticipated credit losses from trade receivables, is determined in the amount that results on the basis of the total lifetime of receivables. No additional credit losses were recognised during the period under review.

14. Cash and cash equivalents

	GROUP		COMPANY	
	30 June 2026	31.12.2025	30 June 2026	31.12.2025
Cash in hand	13,708	9,581	13,708	5,155
Company sight deposits	2,788,702	1,118,195	2,691,976	1,034,745
Total	**2,802,410**	**1,127,777**	**2,705,684**	**1,039,900**

15. Share Capital

Changes in the share capital account:

Share Capital as at 31.12.2025	**3,600,000**
Share Capital as at 30.06.2026	**5,080,000**

The share capital is divided into 5,080,000 shares with a nominal value of €1 each and is fully paid up. By resolution of the General Meeting of Shareholders, the nominal value of each share was reduced from EUR thirty (€30.00) per share to EUR one (€1.00) per share, with a simultaneous increase in the total number of shares.

The shares are registered, have voting rights and participate in the profits.

By virtue of the resolution of the Annual General Meeting of Shareholders dated 7 April 2026, the Company's share capital was increased by EUR one million four hundred and eighty thousand (€1,480,000.00) through the capitalisation of the fiscal 2025 retained earnings amounting to EUR one million five hundred and fifty-seven thousand eight hundred and ninety-four and seventy-three cents (€1,557,894.73), net of withholding tax at a rate of 5%, amounting to EUR seventy-seven thousand eight hundred and ninety-four and seventy-three cents (€77,894.73). The increase was effected through the issuance of 1,480,000 new registered shares with a nominal value of €1.00 each, of which

1,440,000 new shares were distributed free of charge to the existing shareholders at a ratio of four (4) new shares for every ten (10) existing shares, while 40,000 new shares were granted free of charge to Company executives under a share-based remuneration scheme in accordance with its Remuneration Policy. Following the above increase, the Company's share capital amounted to €5,080,000.00, divided into 5,080,000 registered shares with a nominal value of €1.00 each.

16. Loans

	30 June 2026	31.12.2025
Long-term loans		
Bond loans	1,000,000	1,700,000
Bond Loan qualifying as Tier 2 Capital	2,500,000	-
Long-term loans	-	34,693
Total long-term loans	**3,500,000**	**1,734,693**
Short-term loans		
Bond loans (current portion)	2,280,000	1,390,000
Short-term loans (working capital)	-	-
Total short-term loans	**2,280,000**	**1,390,000**
Total	**5,780,000**	**3,124,693**

During the first half of 2026, the Company issued two common bond loans with a total nominal value of €1,350,000. Specifically:

(a) Pursuant to a Board of Directors' resolution dated 2 March 2026, a **12-month** common bond loan with a nominal value of **€350,000** was issued at an interest rate of **6%**.

(a) Pursuant to a Board of Directors' resolution dated 4 May 2026, a **20-month** common bond loan with a nominal value of **€1,000,000** was issued at an interest rate of **6%**.

In addition, pursuant to a resolution of the Board of Directors dated 8 June 2026, the Company approved the issuance of a subordinated Tier 2 bond loan with a nominal value of €2,500,000, a term of five (5) years and one (1) day, an issue date of 29 June 2026 and a maturity date of 30 June 2031.

The current portion of bond loans comprises three bond loans maturing during the period from July 2026 to March 2027 and bearing interest at a rate of 6%.

Repayments of bond loans made during the period amounted in aggregate to €1,160,000.

The issuer's principal shareholders, Alexandros Sinos and Christos Tzoumezis, have personally guaranteed, **each jointly and severally**, the full and complete performance of the terms of bond loans totalling **€3,280,000.**

17. Liabilities

	GROUP		COMPANY	
	30 June 2026	**31.12.2025**	**30 June 2026**	**31.12.2025**
Liabilities to clients – stock exchange from unsettled transactions	1,666,717	446,703	1,666,717	446,703
Liabilities towards the Guarantee Fund	50,895	351,960	50,895	351,960
Total liabilities to clients – stock exchange – Clearing Fund	**1,717,612**	**798,662**	**1,717,612**	**798,662**
Suppliers	136,883	288,139	136,883	281,011
Insurance organisations	30,196	56,878	30,196	48,487
Tax	183,496	187,812	183,496	186,255
Other liabilities	599,814	356,463	666,726	355,763
Total suppliers and other liabilities	**950,390**	**889,293**	**1,017,302**	**871,516**
Balance of liabilities	**2,668,001**	**1,687,955**	**2,734,913**	**1,670,179**
Suppliers and other short-term liabilities	950,390	889,818	1,017,302	871,516
Receivables from clients – brokers – stock exchange	1,717,612	798,662	1,717,612	798,662
	2,668,001	**1,687,955**	**2,734,913**	**1,670,179**

Other liabilities relate to accrued expenses.

18. Off-balance sheet items

Cash balances (off-balance sheet items) deposited by clients for the purpose of executing investments on their behalf and upon their instructions, together with the corresponding obligations towards them, amounted to €95,699,244 as at 30 June 2026 (31 December 2025: €69,811,846).

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19. Income breakdown

	GROUP		COMPANY	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Commissions from stock exchange transactions (at a specific point in time)	6,008,507	4,557,232	6,008,507	4,425,731
Commissions from Mutual Funds, Bonds and Greek Government Treasury Bills (at a specific point in time)	73,715	76,342	73,715	76,342
Other operating income (at a specific point in time)	434,968	81,872	276,713	152,496
Total	***6,517,190***	***4,715,446***	***6,358,935***	***4,654,569***

20. Expenses breakdown

GROUP

	Cost of Goods Sold	Selling expenses	Administrative expenses	Total
Staff payments	387,280	121,796	122,708	631,784
Third-party fees	2,260,720	565,368	147,774	2,973,862
Third-party benefits	39,505	17,238	14,484	71,227
Taxes - duties	60,401	-	16,613	77,014
Various expenses	692,608	140,726	46,591	879,926
Depreciation/Amortization	45,575	21,584	104,008	171,167
Total	**3,486,089**	**866,713**	**452,178**	**4,804,980**

1.1.2025 to 30.06.2025

	Cost of Goods Sold	Selling expenses	Administrative expenses	Total
Staff payments	260,756	88,350	112,783	461,889
Third-party fees	1,736,520	431,122	131,523	2,299,165
Third-party benefits	30,557	18,761	16,163	65,481
Taxes - duties	61,093	-	17,985	79,078
Various expenses	531,564	118,802	55,729	706,095
Depreciation/Amortization	29,741	18,961	101,326	150,028
Total	**2,650,231**	**675,996**	**435,510**	**3,761,736**

COMPANY

1.1.2026 to 30.06.2026

	Cost of Goods Sold	Selling expenses	Administrative expenses	Total
Staff payments	324,340	108,113	108,113	540,567
Third-party fees	2,266,486	566,622	149,111	2,982,219
Third-party benefits	39,505	17,238	15,084	71,827
Taxes - duties	60,401	-	16,613	77,014
Various expenses	624,863	132,783	23,432	781,079
Depreciation/Amortization	30,519	18,311	100,516	149,346
Total	**3,346,113**	**843,068**	**412,870**	**4,602,051**

1.1.2025 to 30.06.2025

	Cost of Goods Sold	Selling expenses	Administrative expenses	Total

Staff payments	247,454	82,485	82,485	412,423
Third-party fees	1,715,806	428,952	112,882	2,257,640
Third-party benefits	42,993	18,761	16,415	78,169
Taxes - duties	60,401	-	17,660	78,061
Various expenses	522,480	111,027	19,593	653,100
Depreciation/Amortization	26,432	15,859	87,058	129,350
Total	**2,615,566**	**657,083**	**336,093**	**3,608,742**

Third party fees mainly relate to partner fees and commissions.

The Group employs 44 people (2025: 42 people) and the company 41 people (2025: 38 people).

21. Financial (expenses)/income

	GROUP		COMPANY	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Interest charges and related expenses	(213,606)	(162,867)	(208,149)	(161,624)
Interest and related income	130,284	104,139	130,284	104,139
Total	***(83,322)***	***(58,728)***	***(77,865)***	***(57,485)***

22. Income tax

	GROUP		COMPANY	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Current income tax	384,173	223,752	384,173	223,752
Deferred tax	(3,908)	(1,662)	(3,908)	(1,662)
Total	**380,265**	**222,089**	**380,265**	**222,089**

	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit before tax	1,665,543	878,140	1,715,924	972,101
Tax calculated at the applicable tax rate (22%)	366,419	193,191	377,503	213,862
Tax on income and expenses not subject to taxation	13,846	28,899	2,762	8,227
Total	**380,265**	**222,090**	**380,265**	**222,089**

23. Contingent liabilities

a) The Company has contingent liabilities in respect of banks, various guarantees and other matters arising in the ordinary course of business. No material charges are expected to arise from these contingent liabilities. Letters of guarantee amounting - to €1,839,595 have been issued in favour of the Investment Guarantee Fund.

b) The Company exceeded, as at 30 June 2026, the capital adequacy requirements prescribed by the applicable regulatory framework.

(c) The Company has not been audited by the tax authorities for the years 2020 to 2025. No material charges are expected to arise in the event such audits are carried out.

24. Related party transactions

The Group's transactions with its related parties include members of the Board of Directors, Management Executives, major shareholders and their close relatives, as follows:

	GROUP		COMPANY	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Remuneration of members of the Board of Directors and Management Executives	115,158	106,147	77,732	70,127
Income from Shareholders, members of the Board of Directors, Management Executives and their Close Relatives	6,684	4,768	6,684	4,768
Income from subsidiaries	-	-	2,518	-
Expenses from subsidiaries	-	-	68,711	13,775
Expenses to major shareholders (interest)	2,100	7,705	2,100	7,705
Expenses to other related parties	46,205	44,134	46,205	44,134

	30 June 2026	**31.12.2025**	**30 June 2026**	**31.12.2025**
Receivables from members of the Board of Directors, Management Executives, major shareholders and their Close Relatives (Stock Exchange Transactions)	9,264	10,915	2.89	2.89
Liabilities to Members of the Board of Directors, Management Executives, major shareholders and their Close Relatives (Stock Exchange Transactions)	110,224	722,134	110,224	720,327
Receivables from subsidiaries	-	-	117,633	85,011
Receivables from other related parties	38,050	69,757	38,050-	69,757
Liabilities to shareholders (bond loans)	-	310,000	-	310,000

25. Events after the reporting date

There are no significant events that need to be reported.

Athens, 31 August 2026

the Chairman of the Board of Directors	The Chief Executive Officer	The Accounting Officer
Alexandros Pappas	Panagiotis Goulas	Stavroula Davila
Identity card no. A00905373	Identity card no. A04526259	Identity card no. A02703292