

This data and information based on the financial statements seeks to provide a general overview of the financial status and results of 3K INVESTMENTS COMPANY S.A. Readers wishing to obtain a full picture of the Company's financial position and results should secure access to the annual financial statements prepared in line with the International Financial Reporting Standards (IFRS) and the audit report prepared by the certified public accountant. This information may be obtained from the company website to which it has been uploaded.

COMPANY'S PARTICULARS:

Address of Company's registered offices:	25-27-29 Karneadou St., Athens GR-10675
General Commercial Reg. No.:	131346301000
Competent Supervisory Authority:	ACCI/Registers Dpt/General Commercial Registry
Company website:	www.3kinvestments.gr
Line-up of the Board of Directors:	<div> <div>Takis-Panagiotis Kanellopoulos</div> <div>Chairman</div> </div> <div> <div>Georgios Koufopoulos</div> <div>Vice Chairman & CEO</div> </div> <div> <div>Nikolaos Kampanis</div> <div>Non-Executive Member</div> </div> <div> <div>Ioannis Mitrelis</div> <div>Non-Executive Member</div> </div>
Approval date of annual financial statements by Board of Directors	15 December 2023
Certified Public Accountant:	Kostas Stathopoulos, ICPA (GR) Reg. No. 42201
Auditing firm:	ERNST & YOUNG (HELLAS) Certified Auditors – Accountants S.A.
Type of audit report:	Unqualified opinion

STATEMENT OF FINANCIAL POSITION

(amounts in euro)

	30.06.2023	30.06.2022
ASSETS		
Non-Current Assets		
Investments in subsidiaries and affiliates	4.555.988,00	4.356.828,00
Tangible assets	2.391.385,87	840,00
Fixed assets lease right	8.361,21	2.773,75
Other long-term assets	580,00	398,20
Total non-current assets	6.956.315,08	4.360.839,95
Current Assets		
Other receivables	12.954,04	13.338,19
Portfolio valued at fair value through Profit & Loss	1.778.905,01	2.537.139,28
Current income tax receivables	31.461,58	-
Tax assets	-	50,57
Cash and cash equivalents	233.903,16	605.067,79
Total Current Assets	2.057.223,79	3.155.595,83
Total assets	9.013.538,87	7.516.435,78
EQUITY		
Share capital	1.501.500,00	1.501.500,00
Reserves	222.653,89	188.738,85
Retained earnings	6.050.140,21	4.927.013,12
Total Equity	7.774.294,10	6.617.251,97
LIABILITIES		
Long-term liabilities		
Deferred tax liabilities	2.264,83	829.751,16
Interest-bearing loans from financial institutions	1.149.415,87	-
Liabilities from lease rights	1.769,88	-
Total long-term liabilities	1.153.450,58	829.751,16
Short-term liabilities		
Liabilities from current income tax	-	54.019,89
Liabilities from other taxes	3.224,53	-
Liabilities from lease rights	6.721,83	2.951,67
Interest-bearing loans from financial institutions	50.584,13	-
Other liabilities	25.263,70	12.461,09
Total short-term liabilities	85.794,19	69.432,65
Total Liabilities	1.239.244,77	899.183,81
Total equity and liabilities	9.013.538,87	7.516.435,78

PROFIT & LOSS STATEMENT

(amounts in euro)

	30.06.2023	30.06.2022
Turnover	300.000,00	1.318.714,24
Gross profit	300.000,00	1.318.714,24
Realized income / (expenses) from investments	76.176,75	79.056,07
Other income	328,02	309,34
Gains / (losses) from valuation of participations	199.160,00	25.761,00
Net income from operating activities	575.664,77	1.423.840,65
General administrative and other operating expenses	(44.781,68)	(69.220,53)
Depreciation of tangible assets	(254,25)	(254,25)
Depreciation of fixed assets lease right	(5.560,81)	(4.755,40)
Total expenses	(50.596,74)	(74.230,18)
Results from operating activities	525.068,03	1.349.610,47
Gains / (losses) from valuation of investments	349.075,13	(213.382,79)
Net financial income / (expenses)	(5.304,36)	(2.279,83)
Profit before tax	868.838,80	1.133.947,85
Income tax	807.538,40	33.550,75
Profit after tax	1.676.377,20	1.167.498,60

STATEMENT OF COMPREHENSIVE INCOME

(amounts in euro)

	30.06.2023	30.06.2022
Net profits for period recognised in the Profit & Loss Statement	1.676.377,20	1.167.498,60
Other comprehensive income posted directly to equity	-	-
Total comprehensive income after income tax	1.676.377,20	1.167.498,60

STATEMENT OF CHANGES IN EQUITY

(amounts in euro)

	30.06.2023	30.06.2022
Equity at beginning of period		
(01.07.2022 and 01.07.2021 respectively)	6.617.251,97	6.535.815,94
Net profit for the period	1.676.377,20	1.167.498,60
Other comprehensive income after income tax posted directly to equity	-	-
Return of share capital	-	-
Dividend distribution	(519.335,07)	(1.086.062,57)
Equity at end of period		
(30.06.2023 and 30.06.2022 respectively)	7.774.294,10	6.617.251,97

CASH FLOW STATEMENT

(amounts in euro)

	30.06.2023	30.06.2022
Cash flow from operating activities		
Profit before tax	868.838,80	1.133.947,85
Plus / (minus) adjustments for:		
Depreciation of intangible and tangible assets	5.815,06	5.009,65
Valuation difference of portfolio valued at fair value through Profit & Loss	(349.075,13)	213.382,79
Adjustment in valuation of participations in subsidiaries	(199.160,00)	(25.761,00)
(Gains) / losses from sale of securities	(19.184,03)	(17.007,48)
Investing activities (income) / expenses	(56.507,07)	(61.302,71)
Non-cash assets included in the profit & loss statement and other adjustments	(618.111,17)	114.321,25
Decrease / (increase) in receivables	46.662,57	(69.930,72)
Increase / (decrease) in liabilities	(35.677,24)	45.624,10
Net (increase) / decrease in operating receivables	10.985,33	(24.306,62)
Income tax paid	(99.043,08)	-
Income tax received	1.223,92	-
Other taxes - duties paid	3.224,53	-
Net increase / (decrease) in operating liabilities	(94.594,63)	-
Total net inflow / (outflow) from operating activities (a)	167.118,33	1.223.962,48
Cash flow from investing activities		
Purchases of intangible and tangible assets	(2.401.948,39)	4.400,81
Payments for purchases of participations and securities	(931.197,50)	(1.891.601,00)
Receipts from sale of participations and securities	2.038.506,90	2.106.786,59
Gains / (losses) from sale of securities	19.184,03	17.007,48
Investing activities income / (expenses)	56.507,07	61.302,71
Total net inflow / (outflow) from investing activities (b)	(1.218.947,89)	297.896,59
Cash flow from financing activities		
Dividends paid	(519.335,07)	(1.086.062,57)
Loan collection	1.200.000,00	-
Total net inflow / (outflow) from financing activities (c)	680.664,93	(1.086.062,57)
Net increase / (decrease) in cash and cash equivalents for period (a)+(b)+(c)	(371.164,63)	435.796,50
Cash and cash equivalents at beginning of period	605.067,79	169.271,29
Cash and cash equivalents at end of period	233.903,16	605.067,79

ADDITIONAL DATA AND INFORMATION

- The Company's tax years which have not yet been audited are set out in note 21.1.
- On 30.06.2023 and 30.06.2022 the company did not employ salaried staff.
- Company transactions with related parties are presented in Note 23.
- The Company has no pending litigation.
- The company is exempted from the obligation to prepare consolidated financial statements.
- On June 1, 2023, the Company entered into a loan agreement with "Optima Bank S.A.", for an initial amount of €1.200.000,00 with a 15-year term, in order to partially finance the purchase of a commercial property at 25-29 Panepistimiou Street.
- Within the framework of the Company's loan agreement with Optima Bank, a bond of € 542.815,50 was pledged, as well as a deposit of € 145.000,00.
- On 30.11.2014 the company acquired a majority stake in 3K Investment Partners Mutual Funds Management Company Single Member S.A. (Note 15).
- There are no subsequent events of the financial statements, which concern the Company and for which a relevant report is required in accordance with the International Financial Reporting Standards (Note 27).
- The Company's financial statements for the period which ended on 30.06.2023 were approved by the Board of Directors on 15.12.2023 and are subject to approval by the Annual Ordinary General Meeting of Shareholders. In line with its decision of 15.12.2023 the Board of Directors proposes that the Ordinary General Meeting for 2023, approves the distribution of profits to the preferred shareholders from the taxed profits of the current year amounting to € 235.534,38. Furthermore, it proposes for approval the payment of a dividend to common shareholders from the taxed retained earnings of the closing fiscal year amounting to €54.307,31, as well as from the taxed earnings of previous fiscal years amounting to €385.692,69, which is analyzed as follows: €19.007,56 first dividend, €35.299,75 additional dividend and €385.692,69 from previous fiscal years.

Athens, 15 December 2023

THE VICE CHAIRMAN OF THE BOARD & CEO

THE BOARD MEMBER

HEAD OF ACCOUNTING DEPT.

GEORGIOS A. KOUFOPOULOS

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NIKOLAOS KAMPANIS

ID Card No. AK 124848

GEORGIOS A. LIONTOS

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