

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:	Takis-Panagiotis Kanellopoulos Georgios Koufopoulos Nikolaos Kampanis Ioannis Mitrelis	Chairman Vice Chairman & CEO Non-Executive Member Non-Executive Member
Approval date of annual financial statements by Board of Directors	19 December 2024	
Certified Public Accountant:	Athanasia Gerasimopoulou, ICPA (GR) Reg. No. 32071	
Auditing firm:	GRANT THORNTON CERTIFIED AUDITORS AND CONSULTANTS	
Type of audit report:	Unqualified Opinion (20 December 2024)	

STATEMENT OF FINANCIAL POSITION

(amounts in euro)

	30.06.2024	30.06.2023
ASSETS		
Non-Current Assets		
Investments in subsidiaries and affiliates	6.580.967,00	4.555.988,00
Investments in real estate	2.378.849,21	-
Tangible assets	331,50	2.391.385,87
Fixed assets lease right	3.383,40	8.361,21
Other long-term assets	580,00	580,00
Total non-current assets	8.964.111,11	6.956.315,08
Current Assets		
Other receivables	628,88	12.954,04
Portfolio valued at fair value through Profit & Loss	771.781,46	1.778.905,01
Current income tax receivables	13.197,65	31.461,58
Cash and cash equivalents	183.277,85	233.903,16
Total Current Assets	968.885,84	2.057.223,79
Total assets	9.932.996,95	9.013.538,87
EQUITY		
Share capital	1.501.500,00	1.501.500,00
Reserves	258.370,56	222.653,89
Retained earnings	8.111.433,25	6.050.140,21
Total Equity	9.871.303,81	7.774.294,10
LIABILITIES		
Long-term liabilities		
Other long-term liabilities	11.500,00	-
Deferred tax liabilities	11.064,62	2.264,83
Interest-bearing loans from financial institutions	-	1.149.415,87
Liabilities from lease rights	-	1.769,88
Total long-term liabilities	22.564,62	1.153.450,58
Short-term liabilities		
Liabilities from other taxes	4.403,43	3.224,53
Other provisions	1.000,00	-
Liabilities from lease rights	3.553,13	6.721,83
Interest-bearing loans from financial institutions	-	50.584,13
Other liabilities	30.171,96	25.263,70
Total short-term liabilities	39.128,52	85.794,19
Total Liabilities	61.693,14	1.239.244,77
Total equity and liabilities	9.932.996,95	9.013.538,87

PROFIT & LOSS STATEMENT

(amounts in euro)

	30.06.2024	30.06.2023
Turnover	626.500,00	300.000,00
Gross profit	626.500,00	300.000,00
Realized income / (expenses) from investments	77.556,97	76.176,75
Other income	130,51	328,02
Gains / (losses) from valuation of participations	2.024.979,00	199.160,00
Net income from operating activities	2.729.166,48	575.664,77
General administrative and other operating expenses	(65.715,90)	(44.781,68)
Depreciation of tangible assets	(35.926,25)	(254,25)
Depreciation of fixed assets lease right	(6.767,81)	(5.560,81)
Other income / (expenses) from provisions	1.159,63	-
Total expenses	(107.250,33)	(50.596,74)
Results from operating activities	2.621.916,15	525.068,03
Gains / (losses) from valuation of investments	103.539,44	349.075,13
Net financial income / (expenses)	(61.878,90)	(5.304,36)
Profit before tax	2.663.576,69	868.838,80
Income tax	(8.799,79)	807.538,40
Profit after tax	2.654.776,90	1.676.377,20

STATEMENT OF COMPREHENSIVE INCOME

(amounts in euro)

	30.06.2024	30.06.2023
Net profits for period recognised in the Profit & Loss Statement	2.654.776,90	1.676.377,20
Other comprehensive income posted directly to equity	-	-
Total comprehensive income after income tax	2.654.776,90	1.676.377,20

STATEMENT OF CHANGES IN EQUITY

(amounts in euro)

	30.06.2024	30.06.2023
Equity at beginning of period		
(01.07.2023 and 01.07.2022 respectively)	7.774.294,10	6.617.251,97
Net profit for the period	2.654.776,90	1.676.377,20
Other comprehensive income after income tax posted directly to equity	-	-
Return of share capital	-	-
Dividend distribution	(557.767,19)	(519.335,07)
Equity at end of period		
(30.06.2024 and 30.06.2023 respectively)	9.871.303,81	7.774.294,10

CASH FLOW STATEMENT

(amounts in euro)

	30.06.2024	30.06.2023
Cash flow from operating activities		
Profit before tax	2.663.576,69	868.838,80
Plus / (minus) adjustments for:		
Depreciation of intangible and tangible assets	42.694,06	5.815,06
Other expenses / (income) from provisions	1.000,00	-
Valuation difference of portfolio valued at fair value through Profit & Loss	(103.539,44)	(349.075,13)
Adjustment in valuation of participations in subsidiaries	(2.024.979,00)	(199.160,00)
Interest on lease rights & various bank expenses	2.149,57	4.818,71
Loan interest	59.729,33	-
(Gains) / losses from sale of securities	(52.250,44)	(19.184,03)
Investing activities (income) / expenses	(25.306,53)	(56.507,07)
Non-cash assets included in the profit & loss statement and other adjustments	(2.100.502,45)	(613.292,46)
Decrease / (increase) in receivables	30.607,45	(12.024,63)
Increase / (decrease) in liabilities	(7.864,25)	40.992,08
Net (increase) / decrease in operating receivables	22.743,20	28.967,45
Interest and various bank charges paid	(61.878,90)	(4.818,71)
Income tax paid	-	(99.043,08)
Income tax received	22.275,96	1.223,92
Net increase / (decrease) in operating liabilities	(39.602,94)	(102.637,87)
Total net inflow / (outflow) from operating activities (a)	546.214,50	181.875,92
Cash flow from investing activities		
Purchases of intangible and tangible assets	(23.721,09)	(2.390.800,12)
Payments for purchases of participations and securities	(150.990,50)	(931.197,50)
Receipts from sale of participations and securities	1.313.885,57	2.038.506,90
Gains / (losses) from sale of securities	25.306,53	56.507,07
Total net inflow / (outflow) from investing activities (b)	1.164.480,51	(1.226.983,65)
Cash flow from financing activities		
Dividends paid	(557.767,19)	(519.335,07)
Loan collection	-	1.200.000,00
Loan repayment	(1.200.000,00)	-
Repayments of liabilities from finance leases (amortizations)	(3.553,13)	(6.721,83)
Total net inflow / (outflow) from financing activities (c)	(1.761.320,32)	673.943,10
Net increase / (decrease) in cash and cash equivalents for period (a)+(b)+(c)	(50.625,31)	(371.164,63)
Cash and cash equivalents at beginning of period	233.903,16	605.067,79
Cash and cash equivalents at end of period	183.277,85	233.903,16

ADDITIONAL DATA AND INFORMATION

- The Company's tax years which have not yet been audited are set out in note 22.1.
- On 30.06.2024 and 30.06.2023 the company did not employ salaried staff.
- Company transactions with related parties are presented in Note 24.
- 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, which loan was repaid in full within the fiscal year 01.07.2023-30.06.2024.
- 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. The above amounts were released upon full repayment of the loan, within the fiscal year 01.07.2023-30.06.2024.
- On 30.11.2014 the company acquired a majority stake in 3K Investment Partners Mutual Funds Management Company Single Member S.A. (Note 16).
- 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 28).
- The Company's financial statements for the period which ended on 30.06.2024 were approved by the Board of Directors on 19.12.2024 and are subject to approval by the Annual Ordinary General Meeting of Shareholders. In line with its decision of 19.12.2024 the Board of Directors proposes that the Ordinary General Meeting for 2024, approves the distribution of profits to the preferred shareholders from the taxed profits of the current year amounting to € 22.693,20. 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 €450.000,00, which is analyzed as follows: € 166.922,83 first dividend and € 283.077,17 additional dividend.
- Amounts of items in the Statement of Cash Flows for the comparative period 01.07.2022-30.06.2023 were reclassified (Note 26).

Athens, 19 December 2024

THE VICE CHAIRMAN OF THE BOARD & CEO

THE BOARD MEMBER

HEAD OF ACCOUNTING DEPT.

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