

**EKME METALLURGICAL, TECHNICAL, INDUSTRIAL AND COMMERCIAL SOCIETE ANONYME (EKME S.A.)**

**FINANCIAL ITEMS AND INFORMATION OF THE PERIOD FROM 1 JANUARY 2025 TO 31 DECEMBER 2025**

(Published based on Law 4548/2018, Article 149 for entities that prepare annual financial statements: consolidated and non, according to I.F.R.S.)

The below items and data are aimed at providing general information about the financial position and the results of EKME METALLURGICAL, TECHNICAL, INDUSTRIAL AND COMMERCIAL SOCIETE ANONYME (EKME S.A.). The user that wishes to form a complete opinion concerning the financial position and the results of the Company should have access to the annual financial statements prepared in compliance with International Accounting Standards as well as to the auditor's Report. Indicatively, users might refer to the website [www.ekme.gr](http://www.ekme.gr), where the aforementioned data is presented.

**INFORMATION ABOUT THE COMPANY**

Full name of the company: EKME METALLURGICAL, TECHNICAL, INDUSTRIAL AND COMMERCIAL SOCIETE ANONYME  
 Date of establishment: 1996  
 Company registered office: Diavara, Municipality of Delta, PO 57008, Thessaloniki, Greece  
 Chamber of Thessaloniki: 038333805000  
 Authorized Department: Andreas Pardalis (AM 58521)  
 Chartered accountant: Grant Thornton S.A. (AM 127)  
 Auditing company: [www.ekme.gr](http://www.ekme.gr)  
 Company website address: [www.ekme.gr](http://www.ekme.gr)

The Board of Directors:  
 PRESIDENT: EFTHIMIA KARYOTI  
 VICE PRESIDENT: GEORGIOS VRIZAS  
 MANAGING DIRECTOR: IOANNIS KARYOTIS  
 TECHNICAL DIRECTOR: ANASTASIOS TENEKETZIS  
 MEMBER: IDOMENEAS SARANTINOS  
 MEMBER: KONSTANTINOS ILIAS  
 MEMBER: POLYZOIS NEKTARIOS SIDERIS

**BALANCE SHEET**  
*Amounts presented in Euro (€)*

ASSETS	31/12/2025	31/12/2024
Property, plant and equipment	12.789.767,34	11.051.100,11
Intangible assets	17.980,82	29.902,50
Deferred tax liabilities	554.669,22	0,00
Right-of-use Properties & Equipment	363.526,76	354.493,67
Other long term receivables	12.320,00	10.220,00
<b>Inventory assets</b>	<b>13.738.264,14</b>	<b>11.445.716,28</b>
Inventories	893.350,77	829.225,20
Customers and other trade receivables	32.527.459,03	33.779.523,55
Other receivables	1.379.138,87	407.255,19
Other current assets	172.621,83	372.553,16
Financial assets at fair value through profit and loss	27.909,02	16.081,99
Cash and cash equivalents	11.091.403,73	9.623.799,83
<b>Total assets</b>	<b>46.091.883,25</b>	<b>45.028.438,92</b>
<b>LIABILITIES</b>	<b>59.830.147,39</b>	<b>56.474.155,20</b>
<b>EQUITY</b>	<b>11.364.000,00</b>	<b>11.364.000,00</b>
Equity due to shareholders	11.364.000,00	11.364.000,00
Share capital	11.364.000,00	11.364.000,00
Other reserves	10.343.248,06	10.548.632,28
Retained profit/loss	33.283.530,62	30.138.462,95
<b>Total equity</b>	<b>33.283.530,62</b>	<b>30.138.462,95</b>

INCOME STATEMENT OF THE PERIOD	1/1 - 31/12/2025	1/1 - 31/12/2024
<i>Amounts presented in Euro (€)</i>		
<b>Continued operations</b>		
Sales	56.537.356,38	43.604.888,35
Cost of sales	(48.146.158,87)	(39.495.527,31)
<b>Gross profit</b>	<b>8.391.197,51</b>	<b>4.109.361,04</b>
Other operating income	1.515.959,98	970.962,05
Administrative expenses	(4.705.187,06)	(2.284.957,93)
Other operating expenses	(123.641,79)	(60.858,15)
<b>Operating results before tax, financial and investment results</b>	<b>5.078.328,64</b>	<b>2.734.507,01</b>
Financial revenue	21.790,00	4.881,65
Financial expenses	(8.335,95)	(20.152,59)
Profit/Loss Ratio Of Relatives	0,00	0,00
<b>Profit before tax</b>	<b>5.091.782,69</b>	<b>2.719.236,07</b>
Income tax	(1.173.956,14)	(594.447,57)
<b>Profit after tax</b>	<b>3.917.826,55</b>	<b>2.124.788,50</b>
Revenue from Actuarial study after taxes	(66.266,71)	(7.878,41)
<b>Profit after tax</b>	<b>3.851.559,84</b>	<b>2.116.910,09</b>
Distributed to:		
Company Shareholders	3.851.559,84	2.116.910,09
Earnings per share (in Euro)	0,4067	0,2235
<b>Results before taxes, depreciation, financial and investment results</b>	<b>6.113.610,84</b>	<b>3.638.927,11</b>

LIABILITIES	31/12/2025	31/12/2024
Long term liabilities	0,00	425.144,61
Deferred tax liabilities	403.635,60	412.495,96
Provisions and other long-term liabilities	623.662,67	462.254,46
Employee retirement benefits	1.027.198,27	1.299.895,03
<b>Total long term liabilities</b>	<b>2.054.526,54</b>	<b>2.199.790,06</b>
Short term liabilities	19.010.501,36	18.763.879,36
Suppliers and relevant liabilities	3.800.717,77	802.365,98
Other short term liabilities	2.408.199,35	2.475.551,88
Provisions	300.000,00	0,00
Bank loans	0,00	2.994.000,00
<b>Total short term liabilities</b>	<b>25.519.418,49</b>	<b>25.035.797,22</b>
<b>Total liabilities</b>	<b>26.546.616,76</b>	<b>26.335.692,25</b>
<b>Total equity and liabilities</b>	<b>59.830.147,39</b>	<b>56.474.155,20</b>

CASH FLOW STATEMENT	1/1 - 31/12/2025	1/1 - 31/12/2024
<i>Amounts presented in Euro (€)</i>		
<b>Cash flows from operating activities</b>	<b>5.091.782,69</b>	<b>2.719.236,07</b>
Profit before tax	5.091.782,69	2.719.236,07
Adjustments for:		
Depreciation of assets	1.007.641,35	877.636,39
Depreciation of property/rights	27.640,87	26.783,71
Income from the sale of fixed assets	(16.512,40)	(822,56)
Provisions	2.507.390,25	319.337,87
Actuarial (gains)/losses of personal allowance	66.266,71	7.878,41
Gain/(Loss) of fair value of other financial assets through profit and loss	(11.827,03)	(2.810,14)
Interest income	2.231,92	26.457,09
Income from past periods	(12.901,80)	(31.525,85)
<b>Total adjustments</b>	<b>3.569.929,87</b>	<b>1.222.934,92</b>
Changes in working capital	(144.891,24)	(204.831,37)
(Increase) / decrease in inventories	(1.711.202,40)	1.801.821,89
(Increase) / decrease in other accounts of current assets	199.931,33	80.830,78
(Increase) / (decrease) in debt (excluding banks)	2.216.224,93	1.711.770,14
<b>Total changes in working capital</b>	<b>560.062,62</b>	<b>3.389.591,44</b>
Income tax paid	(446.583,00)	(346.277,70)
Interest paid	(11.484,72)	0,00
<b>Net cash flows from operating activities</b>	<b>8.753.707,46</b>	<b>6.985.484,73</b>

STATEMENT OF CHANGES IN EQUITY OF THE PERIOD	31/12/2025	31/12/2024
Amounts presented in (€)		
Opening balance (1/1/2025 & 1/1/2024 respectively)	30.138.462,95	28.696.050,90
Gain (loss) of the period after tax	3.917.826,55	2.124.788,50
<b>Total</b>	<b>34.056.289,50</b>	<b>30.820.839,40</b>
Increase / (decrease) in share capital	0,00	0,00
Other Income / (Expenses)	(66.266,70)	(7.878,45)
Dividends of the period distributed	(706.492,18)	(674.498,00)
Closing balance (31/12/2025 & 31/12/2024 respectively)	<b>33.283.530,62</b>	<b>30.138.462,95</b>

Cash flows from investing activities	1/1 - 31/12/2025	1/1 - 31/12/2024
Purchase of assets	(2.749.512,02)	(610.537,13)
Receipts from sale of fixed assets	18.612,90	822,58
Interest received	8.657,19	501,61
<b>Net cash flows from investing activities</b>	<b>(2.722.241,93)</b>	<b>(609.212,94)</b>

Cash flows from financing activities	1/1 - 31/12/2025	1/1 - 31/12/2024
Finance lease payments	(40.325,39)	(36.266,88)
Dividends paid to the company shareholders	(1.539.536,24)	(17.106,16)
Proceeds from bank loans	0,00	2.994.000,00
Bank loan repayments	(2.994.000,00)	(3.156.400,00)
<b>Net cash flows from financing activities</b>	<b>(4.573.861,63)</b>	<b>(215.773,04)</b>


Net (decrease)/increase in cash and cash equivalents	1/1 - 31/12/2025	1/1 - 31/12/2024
Cash and cash equivalent in the opening period	1.467.603,90	6.160.498,75
Cash and cash equivalent in the closing period	9.623.799,83	3.463.301,08
<b>Cash and cash equivalent in the closing period</b>	<b>11.091.403,73</b>	<b>9.623.799,83</b>

Thessaloniki, 31/03/2026

THE PRESIDENT OF THE BOARD OF DIRECTORS

  
 EFTHIMIA KARYOTI  
 Identity Card Num. A01649241

THE MANAGING DIRECTOR

  
 IOANNIS KARYOTIS  
 Identity Card Num. A01919667

FOR THE ACCOUNTING DEPARTMENT

  
 KONSTANTINOS ILIAS  
 Identity Card Num. A02370407  
 License Num. A 0006213

**EKME S.A.**  
**EKME METALLURGICAL, TECHNICAL, INDUSTRIAL AND COMMERCIAL SOCIETE ANONYME**  
 VAT no EL094489962 - GEMI no 038333805000  
 THESSALONIKI - GREECE