

Athens, April 29<sup>th</sup> 2026

**Disclosure of an interim Statement of Financial Position in the context of a Cross-Border Merger  
by absorption of a wholly owned (100%) subsidiary**

The company named “GRIGORIS SARANTIS SOCIÉTÉ ANONYME INDUSTRIAL AND COMMERCIAL COMPANY OF COSMETICS, APPAREL, HOUSEHOLD AND PHARMACEUTICAL PRODUCTS” (hereinafter the “Company”), announces that, in the context of the ongoing merger process (hereinafter the “Cross-Border Merger”) by absorption by the Company of its 100% Cypriot subsidiary company under the name “Zetafin Ltd”, with registration number HE 132986, and pursuant to the provisions of the article 53θ of Law No 4601/2019, a relevant Statement of the Company has been prepared, confirming the Financial Position of the Company as at 31 March 2026, as set out below:

**STATEMENT OF FINANCIAL POSITION**

<i>Amounts in €</i>	<b>Company</b>	
	<b>31.03.2026</b>	<b>31.12.2025</b>
<b>ASSETS</b>		
<b>Non-current assets</b>	<b>295,224,600</b>	<b>294,822,254</b>
Tangible fixed assets	50,785,860	51,096,897
Right of use	5,533,394	5,858,924
Investments in property	1,884,592	1,915,232
Intangible assets	41,660,996	40,591,416
Goodwill	1,100,000	1,100,000
Investments in Subsidiaries, Associates	194,185,246	194,185,246
Other long-term receivables	74,512	74,540
<b>Current assets</b>	<b>144,800,945</b>	<b>141,026,215</b>
Inventories	52,559,313	50,647,965
Trade receivables	63,747,084	42,489,325
Other short-term receivables	22,420,993	29,600,072
Cash & cash equivalents	2,780,427	15,338,916
Financial assets at fair value through profit and loss (FVTPL)	3,293,127	2,949,937
<b>Total Assets</b>	<b>440,025,545</b>	<b>435,848,470</b>

<b>Shareholders' EQUITY:</b>		
Share capital	49,686,000	49,686,000
Share Premium	40,676,356	40,676,356
Reserves	39,705,978	41,680,416
Retained Earnings	178,749,273	169,429,196
<b>Total Shareholders' Equity</b>	<b>308,817,607</b>	<b>301,471,968</b>
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<b>LIABILITIES</b>		
<b>Long-term liabilities</b>	<b>54,280,735</b>	<b>57,064,342</b>
Loans	41,835,414	44,585,414
Lease liabilities	4,203,722	4,349,957
Deferred tax liabilities	5,275,628	5,275,628
Provisions for employee benefits	2,965,971	2,853,343
<b>Short-term liabilities</b>	<b>76,927,204</b>	<b>77,312,159</b>
Suppliers	45,878,768	54,185,818
Other liabilities	16,500,749	10,898,523
Income taxes	3,235,044	3,981,032
Loans	9,667,092	6,417,092
Lease liabilities	1,645,551	1,829,695
<b>Total Equity &amp; Liabilities</b>	<b>440,025,545</b>	<b>435,848,470</b>

