

**GALAXIDI MARINE FARM SOCIETE ANONYME**  
**G.E.MI. No.: 013946456000**  
**(SUBSIDIARY OF THE GROUP IRIDA S.A.)**  
**POSITION ANEMOKAMPI, 332 00 GALAXIDI FOKIDA**  
**FINANCIAL DATA AND INFORMATION FOR THE YEAR**  
**from 1 January 2024 to 31 December 2024**

(Published according to c.l. 2190/1920, article 135 concerning enterprises that prepare annual financial statements, consolidated and not, according to I.A.S.)

The following data and information deriving from the financial statements aim to provide a general briefing for the financial position and the results of operations of "GALAXIDI MARINE FARM SOCIETE ANONYME". Therefore, it is recommended, the reader before proceeding to any kind of investment decision or other transaction with the company to visit the Company's website, where are posted the financial statements accompanied by the Independent Auditor's Report.

COMPANY INFORMATION					DATA FROM STATEMENT OF CHANGES IN EQUITY																																																																																																																																																																																																																																																													
Competent Authority: <b>FOKIDA CHAMBER OF COMMERCE AND INDUSTRY</b> G.E.MI. DEPARTMENT <a href="http://www.galaxidimarine.farm">http://www.galaxidimarine.farm</a>  Nikolaos G. Papaioannou Spyridonas Ap. Giannoulatos Apostolos Chr. Gkogkorosis, Michail-Angelos Chr. Gkogkorosis, Antonios G. Chachliakis, Konstantinos G. Mardakis, Georgios K. Iakovopoulos  Date of approval by the Board of Directors of the annual Financial Statements: Certified Public Accountant Auditor: Audit Firm: Type of Auditor's Report:					<table><tr><th colspan="2">GROUP</th><th colspan="2">COMPANY</th></tr><tr><th></th><th>31.12.2024</th><th>31.12.2023</th><th>31.12.2024</th><th>31.12.2023</th></tr><tr><td colspan="5">amounts expressed in EURO</td></tr><tr><td>Total Equity at the beginning of the year (01.01.2024 and 01.01.2023 respectively)</td><td>37.066.693,46</td><td>34.944.912,64</td><td>38.651.964,12</td><td>35.263.783,61</td></tr><tr><td>Acquisition of non controlling interests in subsidiary</td><td>0,00</td><td>(250.000,00)</td><td>0,00</td><td>0,00</td></tr><tr><td>Total comprehensive income/(losses) net of tax (continuing and discontinued operations)</td><td>1.913.824,05</td><td>(2.628.219,36)</td><td>1.665.038,07</td><td>(1.611.819,67)</td></tr><tr><td>Increase/(decrease) of share capital</td><td>2.000.000,22</td><td>5.000.000,18</td><td>2.000.000,22</td><td>5.000.000,18</td></tr><tr><td>Total Equity at the end of the year (31.12.2024 and 31.12.2023 respectively)</td><td>40.980.517,73</td><td>37.066.693,46</td><td>42.317.002,41</td><td>38.651.964,12</td></tr></table>					GROUP		COMPANY			31.12.2024	31.12.2023	31.12.2024	31.12.2023	amounts expressed in EURO					Total Equity at the beginning of the year (01.01.2024 and 01.01.2023 respectively)	37.066.693,46	34.944.912,64	38.651.964,12	35.263.783,61	Acquisition of non controlling interests in subsidiary	0,00	(250.000,00)	0,00	0,00	Total comprehensive income/(losses) net of tax (continuing and discontinued operations)	1.913.824,05	(2.628.219,36)	1.665.038,07	(1.611.819,67)	Increase/(decrease) of share capital	2.000.000,22	5.000.000,18	2.000.000,22	5.000.000,18	Total Equity at the end of the year (31.12.2024 and 31.12.2023 respectively)	40.980.517,73	37.066.693,46	42.317.002,41	38.651.964,12																																																																																																																																																																																																																		
GROUP		COMPANY																																																																																																																																																																																																																																																																
	31.12.2024	31.12.2023	31.12.2024	31.12.2023																																																																																																																																																																																																																																																														
amounts expressed in EURO																																																																																																																																																																																																																																																																		
Total Equity at the beginning of the year (01.01.2024 and 01.01.2023 respectively)	37.066.693,46	34.944.912,64	38.651.964,12	35.263.783,61																																																																																																																																																																																																																																																														
Acquisition of non controlling interests in subsidiary	0,00	(250.000,00)	0,00	0,00																																																																																																																																																																																																																																																														
Total comprehensive income/(losses) net of tax (continuing and discontinued operations)	1.913.824,05	(2.628.219,36)	1.665.038,07	(1.611.819,67)																																																																																																																																																																																																																																																														
Increase/(decrease) of share capital	2.000.000,22	5.000.000,18	2.000.000,22	5.000.000,18																																																																																																																																																																																																																																																														
Total Equity at the end of the year (31.12.2024 and 31.12.2023 respectively)	40.980.517,73	37.066.693,46	42.317.002,41	38.651.964,12																																																																																																																																																																																																																																																														
09 MAY 2025 Vasiliki I. Daleziou (Institute of CPA Reg. No. 50481) Certified Public Accountant Auditor: ASSOCIATED CERTIFIED PUBLIC ACCOUNTANTS s.a. - Crowe (Institute of CPA Reg. No. 125) Unqualified opinion					<table><tr><th colspan="2">GROUP</th><th colspan="2">COMPANY</th></tr><tr><th></th><th>Current year 1.1 - 31.12.2024</th><th>Comparative year 1.1 - 31.12.2023</th><th>Current year 1.1 - 31.12.2024</th><th>Comparative year 1.1 - 31.12.2023</th></tr><tr><td colspan="5">amounts expressed in EURO</td></tr><tr><td>Sales of non-biological assets</td><td>83.711.974,93</td><td>34.280,89</td><td>73.892.453,03</td><td>22.564,89</td></tr><tr><td>Sales of biological assets</td><td>606.631,56</td><td>79.913.761,38</td><td>335.362,84</td><td>71.634.241,79</td></tr><tr><td>Total sales</td><td>84.318.606,49</td><td>79.948.042,27</td><td>74.227.815,87</td><td>71.656.806,68</td></tr><tr><td>Gross profit from non-biological assets</td><td>331.650,09</td><td>31.914,36</td><td>60.381,37</td><td>20.198,36</td></tr><tr><td>Gain arising from measurement of biological assets at fair value</td><td>10.268.013,49</td><td>6.529.674,61</td><td>7.854.738,84</td><td>4.410.722,30</td></tr><tr><td>Purchases of biological assets</td><td>(1.840.733,16)</td><td>(1.180.507,91)</td><td>(1.840.733,16)</td><td>(1.720.564,87)</td></tr><tr><td>Cost of sales of non-biological assets</td><td>274.981,47</td><td>(2.366,53)</td><td>274.981,47</td><td>(2.366,53)</td></tr><tr><td>Development costs of biological assets</td><td>(83.438.914,82)</td><td>(82.812.587,26)</td><td>(71.222.167,13)</td><td>(71.293.414,59)</td></tr><tr><td>Gross profit from activities</td><td>9.031.990,53</td><td>2.482.255,18</td><td>8.744.672,95</td><td>3.051.182,99</td></tr><tr><td>Earnings before taxes, financing and investing results (EBIT)</td><td>5.352.689,83</td><td>(311.559,50)</td><td>4.672.842,30</td><td>145.235,79</td></tr><tr><td>Profit/(loss) before tax</td><td>2.492.365,59</td><td>(3.285.831,27)</td><td>2.244.664,11</td><td>(2.277.254,73)</td></tr><tr><td>Profit/(loss) net of tax (A)</td><td>1.923.664,08</td><td>(2.573.056,31)</td><td>1.674.878,10</td><td>(1.556.656,62)</td></tr><tr><td>• Owners of the parent</td><td>1.923.664,08</td><td>(2.501.908,33)</td><td>1.674.878,10</td><td>(1.556.656,62)</td></tr><tr><td>• Non controlling interests</td><td>0,00</td><td>(71.147,98)</td><td>--</td><td>--</td></tr><tr><td>Other comprehensive income net of tax (B)</td><td>(9.840,03)</td><td>(55.163,05)</td><td>(9.840,03)</td><td>(55.163,05)</td></tr><tr><td>Total comprehensive income net of tax (A)+(B)</td><td>1.913.824,05</td><td>(2.628.219,36)</td><td>1.665.038,07</td><td>(1.611.819,67)</td></tr><tr><td>• Owners of the parent</td><td>1.913.824,05</td><td>(2.557.071,38)</td><td>1.665.038,07</td><td>(1.611.819,67)</td></tr><tr><td>• Non controlling interests</td><td>0,00</td><td>(71.147,98)</td><td>--</td><td>--</td></tr><tr><td>Earnings net of tax per share - basic (in €)</td><td>0,0600</td><td>(0,1662)</td><td>0,0523</td><td>(0,1034)</td></tr><tr><td>Proposed dividend per share (in €)</td><td>--</td><td>--</td><td>--</td><td>--</td></tr><tr><td>Earnings before taxes, financing and investing results and depreciation-amortisation (EBITDA)</td><td>8.754.034,71</td><td>(311.559,50)</td><td>7.369.982,89</td><td>145.235,79</td></tr></table>					GROUP		COMPANY			Current year 1.1 - 31.12.2024	Comparative year 1.1 - 31.12.2023	Current year 1.1 - 31.12.2024	Comparative year 1.1 - 31.12.2023	amounts expressed in EURO					Sales of non-biological assets	83.711.974,93	34.280,89	73.892.453,03	22.564,89	Sales of biological assets	606.631,56	79.913.761,38	335.362,84	71.634.241,79	Total sales	84.318.606,49	79.948.042,27	74.227.815,87	71.656.806,68	Gross profit from non-biological assets	331.650,09	31.914,36	60.381,37	20.198,36	Gain arising from measurement of biological assets at fair value	10.268.013,49	6.529.674,61	7.854.738,84	4.410.722,30	Purchases of biological assets	(1.840.733,16)	(1.180.507,91)	(1.840.733,16)	(1.720.564,87)	Cost of sales of non-biological assets	274.981,47	(2.366,53)	274.981,47	(2.366,53)	Development costs of biological assets	(83.438.914,82)	(82.812.587,26)	(71.222.167,13)	(71.293.414,59)	Gross profit from activities	9.031.990,53	2.482.255,18	8.744.672,95	3.051.182,99	Earnings before taxes, financing and investing results (EBIT)	5.352.689,83	(311.559,50)	4.672.842,30	145.235,79	Profit/(loss) before tax	2.492.365,59	(3.285.831,27)	2.244.664,11	(2.277.254,73)	Profit/(loss) net of tax (A)	1.923.664,08	(2.573.056,31)	1.674.878,10	(1.556.656,62)	• Owners of the parent	1.923.664,08	(2.501.908,33)	1.674.878,10	(1.556.656,62)	• Non controlling interests	0,00	(71.147,98)	--	--	Other comprehensive income net of tax (B)	(9.840,03)	(55.163,05)	(9.840,03)	(55.163,05)	Total comprehensive income net of tax (A)+(B)	1.913.824,05	(2.628.219,36)	1.665.038,07	(1.611.819,67)	• Owners of the parent	1.913.824,05	(2.557.071,38)	1.665.038,07	(1.611.819,67)	• Non controlling interests	0,00	(71.147,98)	--	--	Earnings net of tax per share - basic (in €)	0,0600	(0,1662)	0,0523	(0,1034)	Proposed dividend per share (in €)	--	--	--	--	Earnings before taxes, financing and investing results and depreciation-amortisation (EBITDA)	8.754.034,71	(311.559,50)	7.369.982,89	145.235,79																																																																																																																																		
GROUP		COMPANY																																																																																																																																																																																																																																																																
	Current year 1.1 - 31.12.2024	Comparative year 1.1 - 31.12.2023	Current year 1.1 - 31.12.2024	Comparative year 1.1 - 31.12.2023																																																																																																																																																																																																																																																														
amounts expressed in EURO																																																																																																																																																																																																																																																																		
Sales of non-biological assets	83.711.974,93	34.280,89	73.892.453,03	22.564,89																																																																																																																																																																																																																																																														
Sales of biological assets	606.631,56	79.913.761,38	335.362,84	71.634.241,79																																																																																																																																																																																																																																																														
Total sales	84.318.606,49	79.948.042,27	74.227.815,87	71.656.806,68																																																																																																																																																																																																																																																														
Gross profit from non-biological assets	331.650,09	31.914,36	60.381,37	20.198,36																																																																																																																																																																																																																																																														
Gain arising from measurement of biological assets at fair value	10.268.013,49	6.529.674,61	7.854.738,84	4.410.722,30																																																																																																																																																																																																																																																														
Purchases of biological assets	(1.840.733,16)	(1.180.507,91)	(1.840.733,16)	(1.720.564,87)																																																																																																																																																																																																																																																														
Cost of sales of non-biological assets	274.981,47	(2.366,53)	274.981,47	(2.366,53)																																																																																																																																																																																																																																																														
Development costs of biological assets	(83.438.914,82)	(82.812.587,26)	(71.222.167,13)	(71.293.414,59)																																																																																																																																																																																																																																																														
Gross profit from activities	9.031.990,53	2.482.255,18	8.744.672,95	3.051.182,99																																																																																																																																																																																																																																																														
Earnings before taxes, financing and investing results (EBIT)	5.352.689,83	(311.559,50)	4.672.842,30	145.235,79																																																																																																																																																																																																																																																														
Profit/(loss) before tax	2.492.365,59	(3.285.831,27)	2.244.664,11	(2.277.254,73)																																																																																																																																																																																																																																																														
Profit/(loss) net of tax (A)	1.923.664,08	(2.573.056,31)	1.674.878,10	(1.556.656,62)																																																																																																																																																																																																																																																														
• Owners of the parent	1.923.664,08	(2.501.908,33)	1.674.878,10	(1.556.656,62)																																																																																																																																																																																																																																																														
• Non controlling interests	0,00	(71.147,98)	--	--																																																																																																																																																																																																																																																														
Other comprehensive income net of tax (B)	(9.840,03)	(55.163,05)	(9.840,03)	(55.163,05)																																																																																																																																																																																																																																																														
Total comprehensive income net of tax (A)+(B)	1.913.824,05	(2.628.219,36)	1.665.038,07	(1.611.819,67)																																																																																																																																																																																																																																																														
• Owners of the parent	1.913.824,05	(2.557.071,38)	1.665.038,07	(1.611.819,67)																																																																																																																																																																																																																																																														
• Non controlling interests	0,00	(71.147,98)	--	--																																																																																																																																																																																																																																																														
Earnings net of tax per share - basic (in €)	0,0600	(0,1662)	0,0523	(0,1034)																																																																																																																																																																																																																																																														
Proposed dividend per share (in €)	--	--	--	--																																																																																																																																																																																																																																																														
Earnings before taxes, financing and investing results and depreciation-amortisation (EBITDA)	8.754.034,71	(311.559,50)	7.369.982,89	145.235,79																																																																																																																																																																																																																																																														
DATA FROM STATEMENT OF FINANCIAL POSITION					ADDITIONAL DATA AND INFORMATION																																																																																																																																																																																																																																																													
amounts expressed in EURO					1. The Financial Statements of the Company are included in the consolidated Financial Statements of the parent company "IRIDA S.A." G.E.MI. No. 46551122000 as at 31.12.2024.																																																																																																																																																																																																																																																													
<table><tr><th colspan="2">GROUP</th><th colspan="2">COMPANY</th></tr><tr><th></th><th>31.12.2024</th><th>31.12.2023</th><th>31.12.2024</th><th>31.12.2023</th></tr><tr><td colspan="5">ASSETS</td></tr><tr><td>Non-current assets</td><td></td><td></td><td></td><td></td></tr><tr><td>Own-used Property, plant and equipment (PPE)</td><td>21.269.515,28</td><td>23.203.056,71</td><td>13.861.473,56</td><td>15.495.113,37</td></tr><tr><td>Intangible assets</td><td>145.236,91</td><td>136.975,40</td><td>68.316,85</td><td>60.510,54</td></tr><tr><td>Goodwill</td><td>1.175.910,74</td><td>1.175.910,74</td><td>1.175.910,74</td><td>1.175.910,74</td></tr><tr><td>Investments in subsidiaries</td><td>0,00</td><td>0,00</td><td>16.301.969,00</td><td>715.000,00</td></tr><tr><td>Other investments</td><td>437.400,00</td><td>437.400,00</td><td>437.400,00</td><td>437.400,00</td></tr><tr><td>Deferred tax assets</td><td>88.489,84</td><td>87.405,34</td><td>0,00</td><td>0,00</td></tr><tr><td>Other long-term receivables</td><td>1.007.165,18</td><td>1.064.400,22</td><td>985.835,35</td><td>15.643.027,42</td></tr><tr><td>Total non-current assets</td><td>24.123.657,95</td><td>26.105.146,41</td><td>32.830.905,50</td><td>33.526.962,07</td></tr><tr><td>Current assets</td><td></td><td></td><td></td><td></td></tr><tr><td>Consumable biological assets</td><td>100.760.525,22</td><td>90.492.511,73</td><td>86.809.507,22</td><td>78.954.768,38</td></tr><tr><td>Other inventories</td><td>1.557.950,23</td><td>1.418.993,56</td><td>1.404.404,23</td><td>1.699.608,18</td></tr><tr><td>Trade receivables</td><td>8.123.215,24</td><td>6.901.107,91</td><td>8.161.794,82</td><td>6.717.022,13</td></tr><tr><td>Advances</td><td>32.487,17</td><td>21.964,50</td><td>32.487,17</td><td>21.964,50</td></tr><tr><td>Financial assets at fair value through profit or loss</td><td>77.942,22</td><td>63.384,33</td><td>77.189,82</td><td>63.384,33</td></tr><tr><td>Other receivables</td><td>2.499.276,12</td><td>2.913.965,76</td><td>1.866.955,25</td><td>3.317.834,12</td></tr><tr><td>Cash and cash equivalents</td><td>1.837.029,28</td><td>2.393.046,95</td><td>1.258.848,81</td><td>2.232.015,36</td></tr><tr><td>Total current assets</td><td>114.888.425,48</td><td>104.204.974,74</td><td>99.611.187,32</td><td>92.576.597,00</td></tr><tr><td>Total Assets</td><td>139.012.083,43</td><td>130.310.123,15</td><td>132.442.092,82</td><td>126.103.559,07</td></tr><tr><td colspan="5">EQUITY</td></tr><tr><td>Share capital</td><td>12.045.146,50</td><td>10.045.146,28</td><td>12.045.146,50</td><td>10.045.146,28</td></tr><tr><td>Share premium</td><td>1.083.838,09</td><td>1.083.838,09</td><td>1.083.838,09</td><td>1.083.838,09</td></tr><tr><td>Retained differences of property assets</td><td>647.426,36</td><td>647.426,36</td><td>647.426,36</td><td>647.426,36</td></tr><tr><td>Reserves</td><td>4.831.693,40</td><td>4.831.693,40</td><td>4.841.475,74</td><td>4.841.475,74</td></tr><tr><td>Retained earnings</td><td>22.372.413,38</td><td>20.458.589,33</td><td>23.699.115,72</td><td>22.034.077,65</td></tr><tr><td>Net equity holders of the Company</td><td>40.980.517,73</td><td>37.066.693,46</td><td>42.317.002,41</td><td>38.651.964,12</td></tr><tr><td>Non controlling interests</td><td>0,00</td><td>0,00</td><td>--</td><td>--</td></tr><tr><td>Total Equity</td><td>40.980.517,73</td><td>37.066.693,46</td><td>42.317.002,41</td><td>38.651.964,12</td></tr><tr><td colspan="5">LIABILITIES</td></tr><tr><td>Non-current liabilities</td><td></td><td></td><td></td><td></td></tr><tr><td>Long-term bank borrowings</td><td>9.533.194,00</td><td>11.090.030,63</td><td>8.457.129,74</td><td>10.458.138,27</td></tr><tr><td>Deferred income tax liabilities</td><td>2.223.476,55</td><td>1.656.465,93</td><td>2.223.476,55</td><td>1.656.465,93</td></tr><tr><td>Provisions for employee retirement benefits</td><td>1.029.774,32</td><td>915.773,27</td><td>1.029.774,32</td><td>915.773,27</td></tr><tr><td>Finance lease obligations</td><td>704.271,91</td><td>515.125,31</td><td>691.357,68</td><td>497.527,72</td></tr><tr><td>Grants</td><td>3.983.826,63</td><td>3.589.866,22</td><td>2.153.702,26</td><td>1.829.792,56</td></tr><tr><td>Provisions</td><td>37.000,00</td><td>37.000,00</td><td>37.000,00</td><td>37.000,00</td></tr><tr><td>Total non-current liabilities</td><td>17.511.543,41</td><td>17.804.261,36</td><td>14.592.440,55</td><td>15.394.697,79</td></tr><tr><td>Current liabilities</td><td></td><td></td><td></td><td></td></tr><tr><td>Trade payables</td><td>44.965.266,24</td><td>38.154.803,39</td><td>40.301.585,28</td><td>35.992.531,56</td></tr><tr><td>Short-term bank borrowings</td><td>28.919.017,30</td><td>27.812.187,82</td><td>28.247.066,28</td><td>26.925.356,72</td></tr><tr><td>Current portion of long-term debt</td><td>5.065.292,38</td><td>6.685.132,07</td><td>5.065.292,38</td><td>6.685.132,07</td></tr><tr><td>Current portion of finance lease obligations</td><td>62.084,03</td><td>74.295,18</td><td>57.400,71</td><td>69.865,29</td></tr><tr><td>Taxes payable</td><td>0,00</td><td>800,00</td><td>0,00</td><td>800,00</td></tr><tr><td>Other current liabilities</td><td>1.936.362,34</td><td>2.711.949,87</td><td>1.861.304,64</td><td>2.383.211,52</td></tr><tr><td>Total current liabilities</td><td>80.520.022,29</td><td>75.439.168,33</td><td>75.532.649,86</td><td>72.056.897,16</td></tr><tr><td>Total Liabilities</td><td>98.031.565,70</td><td>93.243.429,69</td><td>90.125.090,41</td><td>87.451.594,95</td></tr><tr><td>Total Equity &amp; Liabilities</td><td>139.012.083,43</td><td>130.310.123,15</td><td>132.442.092,82</td><td>126.103.559,07</td></tr></table>					GROUP		COMPANY			31.12.2024	31.12.2023	31.12.2024	31.12.2023	ASSETS					Non-current assets					Own-used Property, plant and equipment (PPE)	21.269.515,28	23.203.056,71	13.861.473,56	15.495.113,37	Intangible assets	145.236,91	136.975,40	68.316,85	60.510,54	Goodwill	1.175.910,74	1.175.910,74	1.175.910,74	1.175.910,74	Investments in subsidiaries	0,00	0,00	16.301.969,00	715.000,00	Other investments	437.400,00	437.400,00	437.400,00	437.400,00	Deferred tax assets	88.489,84	87.405,34	0,00	0,00	Other long-term receivables	1.007.165,18	1.064.400,22	985.835,35	15.643.027,42	Total non-current assets	24.123.657,95	26.105.146,41	32.830.905,50	33.526.962,07	Current assets					Consumable biological assets	100.760.525,22	90.492.511,73	86.809.507,22	78.954.768,38	Other inventories	1.557.950,23	1.418.993,56	1.404.404,23	1.699.608,18	Trade receivables	8.123.215,24	6.901.107,91	8.161.794,82	6.717.022,13	Advances	32.487,17	21.964,50	32.487,17	21.964,50	Financial assets at fair value through profit or loss	77.942,22	63.384,33	77.189,82	63.384,33	Other receivables	2.499.276,12	2.913.965,76	1.866.955,25	3.317.834,12	Cash and cash equivalents	1.837.029,28	2.393.046,95	1.258.848,81	2.232.015,36	Total current assets	114.888.425,48	104.204.974,74	99.611.187,32	92.576.597,00	Total Assets	139.012.083,43	130.310.123,15	132.442.092,82	126.103.559,07	EQUITY					Share capital	12.045.146,50	10.045.146,28	12.045.146,50	10.045.146,28	Share premium	1.083.838,09	1.083.838,09	1.083.838,09	1.083.838,09	Retained differences of property assets	647.426,36	647.426,36	647.426,36	647.426,36	Reserves	4.831.693,40	4.831.693,40	4.841.475,74	4.841.475,74	Retained earnings	22.372.413,38	20.458.589,33	23.699.115,72	22.034.077,65	Net equity holders of the Company	40.980.517,73	37.066.693,46	42.317.002,41	38.651.964,12	Non controlling interests	0,00	0,00	--	--	Total Equity	40.980.517,73	37.066.693,46	42.317.002,41	38.651.964,12	LIABILITIES					Non-current liabilities					Long-term bank borrowings	9.533.194,00	11.090.030,63	8.457.129,74	10.458.138,27	Deferred income tax liabilities	2.223.476,55	1.656.465,93	2.223.476,55	1.656.465,93	Provisions for employee retirement benefits	1.029.774,32	915.773,27	1.029.774,32	915.773,27	Finance lease obligations	704.271,91	515.125,31	691.357,68	497.527,72	Grants	3.983.826,63	3.589.866,22	2.153.702,26	1.829.792,56	Provisions	37.000,00	37.000,00	37.000,00	37.000,00	Total non-current liabilities	17.511.543,41	17.804.261,36	14.592.440,55	15.394.697,79	Current liabilities					Trade payables	44.965.266,24	38.154.803,39	40.301.585,28	35.992.531,56	Short-term bank borrowings	28.919.017,30	27.812.187,82	28.247.066,28	26.925.356,72	Current portion of long-term debt	5.065.292,38	6.685.132,07	5.065.292,38	6.685.132,07	Current portion of finance lease obligations	62.084,03	74.295,18	57.400,71	69.865,29	Taxes payable	0,00	800,00	0,00	800,00	Other current liabilities	1.936.362,34	2.711.949,87	1.861.304,64	2.383.211,52	Total current liabilities	80.520.022,29	75.439.168,33	75.532.649,86	72.056.897,16	Total Liabilities	98.031.565,70	93.243.429,69	90.125.090,41	87.451.594,95	Total Equity & Liabilities	139.012.083,43	130.310.123,15	132.442.092,82	126.103.559,07	2. In Note 3.2 of the Annual Financial Report 2024, are described all the Group's companies included in the Company's consolidated financial statements.				
GROUP		COMPANY																																																																																																																																																																																																																																																																
	31.12.2024	31.12.2023	31.12.2024	31.12.2023																																																																																																																																																																																																																																																														
ASSETS																																																																																																																																																																																																																																																																		
Non-current assets																																																																																																																																																																																																																																																																		
Own-used Property, plant and equipment (PPE)	21.269.515,28	23.203.056,71	13.861.473,56	15.495.113,37																																																																																																																																																																																																																																																														
Intangible assets	145.236,91	136.975,40	68.316,85	60.510,54																																																																																																																																																																																																																																																														
Goodwill	1.175.910,74	1.175.910,74	1.175.910,74	1.175.910,74																																																																																																																																																																																																																																																														
Investments in subsidiaries	0,00	0,00	16.301.969,00	715.000,00																																																																																																																																																																																																																																																														
Other investments	437.400,00	437.400,00	437.400,00	437.400,00																																																																																																																																																																																																																																																														
Deferred tax assets	88.489,84	87.405,34	0,00	0,00																																																																																																																																																																																																																																																														
Other long-term receivables	1.007.165,18	1.064.400,22	985.835,35	15.643.027,42																																																																																																																																																																																																																																																														
Total non-current assets	24.123.657,95	26.105.146,41	32.830.905,50	33.526.962,07																																																																																																																																																																																																																																																														
Current assets																																																																																																																																																																																																																																																																		
Consumable biological assets	100.760.525,22	90.492.511,73	86.809.507,22	78.954.768,38																																																																																																																																																																																																																																																														
Other inventories	1.557.950,23	1.418.993,56	1.404.404,23	1.699.608,18																																																																																																																																																																																																																																																														
Trade receivables	8.123.215,24	6.901.107,91	8.161.794,82	6.717.022,13																																																																																																																																																																																																																																																														
Advances	32.487,17	21.964,50	32.487,17	21.964,50																																																																																																																																																																																																																																																														
Financial assets at fair value through profit or loss	77.942,22	63.384,33	77.189,82	63.384,33																																																																																																																																																																																																																																																														
Other receivables	2.499.276,12	2.913.965,76	1.866.955,25	3.317.834,12																																																																																																																																																																																																																																																														
Cash and cash equivalents	1.837.029,28	2.393.046,95	1.258.848,81	2.232.015,36																																																																																																																																																																																																																																																														
Total current assets	114.888.425,48	104.204.974,74	99.611.187,32	92.576.597,00																																																																																																																																																																																																																																																														
Total Assets	139.012.083,43	130.310.123,15	132.442.092,82	126.103.559,07																																																																																																																																																																																																																																																														
EQUITY																																																																																																																																																																																																																																																																		
Share capital	12.045.146,50	10.045.146,28	12.045.146,50	10.045.146,28																																																																																																																																																																																																																																																														
Share premium	1.083.838,09	1.083.838,09	1.083.838,09	1.083.838,09																																																																																																																																																																																																																																																														
Retained differences of property assets	647.426,36	647.426,36	647.426,36	647.426,36																																																																																																																																																																																																																																																														
Reserves	4.831.693,40	4.831.693,40	4.841.475,74	4.841.475,74																																																																																																																																																																																																																																																														
Retained earnings	22.372.413,38	20.458.589,33	23.699.115,72	22.034.077,65																																																																																																																																																																																																																																																														
Net equity holders of the Company	40.980.517,73	37.066.693,46	42.317.002,41	38.651.964,12																																																																																																																																																																																																																																																														
Non controlling interests	0,00	0,00	--	--																																																																																																																																																																																																																																																														
Total Equity	40.980.517,73	37.066.693,46	42.317.002,41	38.651.964,12																																																																																																																																																																																																																																																														
LIABILITIES																																																																																																																																																																																																																																																																		
Non-current liabilities																																																																																																																																																																																																																																																																		
Long-term bank borrowings	9.533.194,00	11.090.030,63	8.457.129,74	10.458.138,27																																																																																																																																																																																																																																																														
Deferred income tax liabilities	2.223.476,55	1.656.465,93	2.223.476,55	1.656.465,93																																																																																																																																																																																																																																																														
Provisions for employee retirement benefits	1.029.774,32	915.773,27	1.029.774,32	915.773,27																																																																																																																																																																																																																																																														
Finance lease obligations	704.271,91	515.125,31	691.357,68	497.527,72																																																																																																																																																																																																																																																														
Grants	3.983.826,63	3.589.866,22	2.153.702,26	1.829.792,56																																																																																																																																																																																																																																																														
Provisions	37.000,00	37.000,00	37.000,00	37.000,00																																																																																																																																																																																																																																																														
Total non-current liabilities	17.511.543,41	17.804.261,36	14.592.440,55	15.394.697,79																																																																																																																																																																																																																																																														
Current liabilities																																																																																																																																																																																																																																																																		
Trade payables	44.965.266,24	38.154.803,39	40.301.585,28	35.992.531,56																																																																																																																																																																																																																																																														
Short-term bank borrowings	28.919.017,30	27.812.187,82	28.247.066,28	26.925.356,72																																																																																																																																																																																																																																																														
Current portion of long-term debt	5.065.292,38	6.685.132,07	5.065.292,38	6.685.132,07																																																																																																																																																																																																																																																														
Current portion of finance lease obligations	62.084,03	74.295,18	57.400,71	69.865,29																																																																																																																																																																																																																																																														
Taxes payable	0,00	800,00	0,00	800,00																																																																																																																																																																																																																																																														
Other current liabilities	1.936.362,34	2.711.949,87	1.861.304,64	2.383.211,52																																																																																																																																																																																																																																																														
Total current liabilities	80.520.022,29	75.439.168,33	75.532.649,86	72.056.897,16																																																																																																																																																																																																																																																														
Total Liabilities	98.031.565,70	93.243.429,69	90.125.090,41	87.451.594,95																																																																																																																																																																																																																																																														
Total Equity & Liabilities	139.012.083,43	130.310.123,15	132.442.092,82	126.103.559,07																																																																																																																																																																																																																																																														
3. In Note 3.18 of the Annual Financial Report 2024, reference is made to the un-audited tax years of the Company as well as of the companies, which are included in its consolidated Financial Statements.																																																																																																																																																																																																																																																																		
4. On the non-current assets of the Company there are no real liens nor other commitments. Other real liens, pledges, mortgages and guarantees in favour of third parties are referred to in Notes 3.34 and 3.37 to the Financial Statements as at 31.12.2024.																																																																																																																																																																																																																																																																		
5. There are no significant contested or under arbitration cases or decisions of national or administrative courts that may have an effect on the financial position of the Company, (Note 3.34) to the Financial Statements as at 31.12.2024).																																																																																																																																																																																																																																																																		
6. The amounts of sales and purchases (goods and services) cumulatively from the beginning of the financial year and the balances of receivables and payables of the Group and the Company at the end of the financial year (1.1-31.12.2024), arising from its transactions carried out with related parties, as these are defined by IAS 24, are as follows:																																																																																																																																																																																																																																																																		
<table><tr><th></th><th>GROUP</th><th>COMPANY</th></tr><tr><td>a) Income</td><td>3.464,40</td><td>1.174.003,48</td></tr><tr><td>b) Expenses</td><td>47.307.527,32</td><td>47.307.527,32</td></tr><tr><td>c) Receivables</td><td>2.423.214,27</td><td>3.733.564,19</td></tr><tr><td>d) Payables</td><td>8.163.673,51</td><td>8.163.673,51</td></tr><tr><td>e) Transactions and fees to directors and key management</td><td>1.210.687,95</td><td>1.210.687,95</td></tr><tr><td>f) Receivables from directors and key management</td><td>945,09</td><td>945,05</td></tr><tr><td>g) Payables to directors and key management</td><td>52.456,60</td><td>52.456,60</td></tr></table>						GROUP	COMPANY	a) Income	3.464,40	1.174.003,48	b) Expenses	47.307.527,32	47.307.527,32	c) Receivables	2.423.214,27	3.733.564,19	d) Payables	8.163.673,51	8.163.673,51	e) Transactions and fees to directors and key management	1.210.687,95	1.210.687,95	f) Receivables from directors and key management	945,09	945,05	g) Payables to directors and key management	52.456,60	52.456,60																																																																																																																																																																																																																																						
	GROUP	COMPANY																																																																																																																																																																																																																																																																
a) Income	3.464,40	1.174.003,48																																																																																																																																																																																																																																																																
b) Expenses	47.307.527,32	47.307.527,32																																																																																																																																																																																																																																																																
c) Receivables	2.423.214,27	3.733.564,19																																																																																																																																																																																																																																																																
d) Payables	8.163.673,51	8.163.673,51																																																																																																																																																																																																																																																																
e) Transactions and fees to directors and key management	1.210.687,95	1.210.687,95																																																																																																																																																																																																																																																																
f) Receivables from directors and key management	945,09	945,05																																																																																																																																																																																																																																																																
g) Payables to directors and key management	52.456,60	52.456,60																																																																																																																																																																																																																																																																
7. The number of personnel employed at the end of the audited year by the Group and the Company is:																																																																																																																																																																																																																																																																		
<table><tr><th></th><th>GROUP</th><th>COMPANY</th></tr><tr><th></th><th>31.12.2024</th><th>31.12.2023</th><th>31.12.2024</th><th>31.12.2023</th></tr><tr><td>• Salaried</td><td>175</td><td>182</td><td>138</td><td>140</td></tr><tr><td>• Wage-earners</td><td>284</td><td>302</td><td>284</td><td>302</td></tr><tr><td>Total employed personnel</td><td>459</td><td>484</td><td>422</td><td>442</td></tr></table>						GROUP	COMPANY		31.12.2024	31.12.2023	31.12.2024	31.12.2023	• Salaried	175	182	138	140	• Wage-earners	284	302	284	302	Total employed personnel	459	484	422	442																																																																																																																																																																																																																																							
	GROUP	COMPANY																																																																																																																																																																																																																																																																
	31.12.2024	31.12.2023	31.12.2024	31.12.2023																																																																																																																																																																																																																																																														
• Salaried	175	182	138	140																																																																																																																																																																																																																																																														
• Wage-earners	284	302	284	302																																																																																																																																																																																																																																																														
Total employed personnel	459	484	422	442																																																																																																																																																																																																																																																														
8. The other comprehensive income/(expenses) net of tax of the Company is analysed as follows:																																																																																																																																																																																																																																																																		
<table><tr><th></th><th>GROUP</th><th>COMPANY</th></tr><tr><th></th><th>31.12.2024</th><th>31.12.2023</th><th>31.12.2024</th><th>31.12.2023</th></tr><tr><td colspan="5">Other comprehensive income/net to be subsequently reclassified in the statement of income</td></tr><tr><td>Remeasurement of defined benefit plans</td><td>(12.615,42)</td><td>(70.721,86)</td><td>(12.615,42)</td><td>(70.721,86)</td></tr><tr><td>Deferred income tax</td><td>2.775,39</td><td>15.558,81</td><td>2.775,39</td><td>15.558,81</td></tr><tr><td>Total:</td><td>(9.840,03)</td><td>(55.163,05)</td><td>(9.840,03)</td><td>(55.163,05)</td></tr></table>						GROUP	COMPANY		31.12.2024	31.12.2023	31.12.2024	31.12.2023	Other comprehensive income/net to be subsequently reclassified in the statement of income					Remeasurement of defined benefit plans	(12.615,42)	(70.721,86)	(12.615,42)	(70.721,86)	Deferred income tax	2.775,39	15.558,81	2.775,39	15.558,81	Total:	(9.840,03)	(55.163,05)	(9.840,03)	(55.163,05)																																																																																																																																																																																																																																		
	GROUP	COMPANY																																																																																																																																																																																																																																																																
	31.12.2024	31.12.2023	31.12.2024	31.12.2023																																																																																																																																																																																																																																																														
Other comprehensive income/net to be subsequently reclassified in the statement of income																																																																																																																																																																																																																																																																		
Remeasurement of defined benefit plans	(12.615,42)	(70.721,86)	(12.615,42)	(70.721,86)																																																																																																																																																																																																																																																														
Deferred income tax	2.775,39	15.558,81	2.775,39	15.558,81																																																																																																																																																																																																																																																														
Total:	(9.840,03)	(55.163,05)	(9.840,03)	(55.163,05)																																																																																																																																																																																																																																																														
9. The investments for purchase of non-current assets in the year 2024 amount to € 1,46 million for the Group and € 1,06 million for the Company.																																																																																																																																																																																																																																																																		
10. Earnings per share were calculated based on the weighted average number of shares. At 31.12.2024 the Company as well as the companies it participates in had no shares of "GALAXIDI MARINE FARM S.A.", (Note 3.33 to the Financial Statements as at 31.12.2024).																																																																																																																																																																																																																																																																		
11. No change occurred in the financial year of the Company. The accounting principles applied in 2024 do not differ from those applied for the preparation of the Financial Statements for the previous year with the exception of the changes resulting from the adoption of new amended standards and interpretations and are referred to in Note 3.2 to the Financial Statements as at 31.12.2024.																																																																																																																																																																																																																																																																		
12. Until 31.12.2024, due to non-existence of contested or under arbitration cases of any nature, no relevant provision has been set up, while for the un-audited tax years has been set up a total provision for the Group and the Company of amount € 37 thousand. The other provisions which have been set up until 31.12.2024, according to IAS 37, in total amount to € 0,00 for the Group and the Company. (Note 3.25 to the Financial Statements as at 31.12.2024).																																																																																																																																																																																																																																																																		
13. The Company for the year 2023 was subject to tax audit by a Certified Auditor Accountant that is required by the provisions of the article 65a of L. 4174/2013 and was issued a tax audit certificate with unqualified conclusion. For the year 2024, this audit is still in progress and the tax audit certificate is expected to be issued after the publication of the other financial statements for the year 2024, (Note 3.18 to the Financial Statements as at 31.12.2024).																																																																																																																																																																																																																																																																		
14. There are no other significant events subsequent to 31.12.2024 which should either be notified or differentiate the items of the published Financial Statements.																																																																																																																																																																																																																																																																		
<div><div><div>Galaxidi, 09 MAY 2025</div><div>THE MANAGING DIRECTOR</div><div>SPYRIDONAS AP. GIANNOULATOS ID. No. AP679377</div></div><div><div>THE MEMBER OF THE B. OF D.</div><div>GEORGIOS K. IAKOVOPOULOS ID. No. AA482065</div></div><div><div>THE ACCOUNTANT</div><div>LAMPROS EFTH. THEOCHARIS ID. No. X809052</div></div></div>																																																																																																																																																																																																																																																																		
<div><div>GEORGIOS K. IAKOVOPOULOS ID. No. AA482065</div><div>LAMPROS EFTH. THEOCHARIS ID. No. X809052</div><div>E.C.G. Licence No. 12528 /A' Class</div></div>																																																																																																																																																																																																																																																																		