

K+G COMPLEX PUBLIC COMPANY LIMITED

Interim Condensed Consolidated Financial Statements

For the period from 1 January 2026
to 30 June 2026

Interim condensed consolidated statement of profit or loss and other comprehensive income for the period from 1 January 2026 to 30 June 2026

	30 June 2026 Unaudited €000	30 June 2025 Unaudited €000
Administrative expenses	(110)	(106)
Other income	6	10
Operating loss	(104)	(96)
Share of profit of investment in associate companies	1.743	1.497
Profit before tax	1.639	1.401
Tax	-	14
Profit for the period	1.639	1.415
Other comprehensive income		
Share of movement of reserves of associate companies	4	3
Total comprehensive income for the period	1.643	1.418
Profit per share attributable to the shareholders of the Company (cent per share):		
- Basic and fully distributed	1,28	1,10

K + G Complex Public Company Limited

Interim condensed consolidated balance sheet at 30 June 2026

	30 June 2026 Unaudited €000	31 December 2025 Audited €000
Assets		
Non-current assets		
Investments in associate companies	114.147	113.274
	<u>114.147</u>	<u>113.274</u>
Current assets		
Inventories	300	300
Financial assets at amortised cost	71	63
Cash and cash equivalents	604	727
	<u>975</u>	<u>1.090</u>
Total Assets	<u>115.996</u>	<u>114.364</u>
Equity and liabilities		
Capital and reserves		
Share Capital	10.287	10.287
Reserve of changes in equity of associates	844	840
Retained Earnings	103.633	102.766
Total Equity	<u>114.764</u>	<u>113.893</u>
Current liabilities		
Trade and other payables	460	471
Dividends payable	772	-
	<u>1.232</u>	<u>471</u>
Total Liabilities	<u>1.232</u>	<u>471</u>
Total Equity and Liabilities	<u>115.996</u>	<u>114.364</u>

K + G Complex Public Company Limited

Interim condensed consolidated statement of changes in equity for the period from 1 January 2026 to 30 June 2026

	Share capital €000	Reserve of changes in equity of associates €000	Retained earnings €000	Total €000
<u>Six months until 30 June 2026</u>				
Balance at 1 January 2026	10.287	840	102.766	113.893
Profit for the period	-	-	1.639	1.639
Other comprehensive income				
Share of reserves of associate companies	-	4	-	4
Total other comprehensive income	-	4	-	4
Total comprehensive income for the period	-	4	1.639	1.643
Transactions with Company's owners				
Dividends declared from the profits of 2024 and 2025	-	-	(772)	(772)
Total transactions with Company's owners	-	-	(772)	(772)
Balance at 30 June 2026 (unaudited)	<u>10.287</u>	<u>844</u>	<u>103.633</u>	<u>114.764</u>
<u>Six months until 30 June 2025</u>				
Balance at 1 January 2025	10.287	543	102.594	113.424
Profit for the period	-	-	1.415	1.415
Other comprehensive income				
Share of reserves of associate companies	-	3	-	3
Total other comprehensive income	-	3	-	3
Total comprehensive income for the period	-	3	1.415	1.418
Transactions with Company's owners				
Dividends declared from the profits of 2023	-	-	(772)	(772)
Total transactions with Company's owners	-	-	(772)	(772)
Balance at 30 June 2025 (unaudited)	<u>10.287</u>	<u>546</u>	<u>103.237</u>	<u>114.070</u>

Interim condensed consolidated statement of cash flows for the period from 1 January 2026 to 30 June 2026

	30 June 2026 Unaudited €000	30 June 2025 Unaudited €000
Cash flows from operating activities		
Cash used in operations	(123)	(132)
Net cash used in operating activities	<u>(123)</u>	<u>(132)</u>
Cash flows from investing activities		
Interest received	-	3
Loans granted to related parties	-	-
Net cash used from investing activities	<u>-</u>	<u>3</u>
Cash flows from financing activities		
Net cash used in financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	<u>(123)</u>	<u>(129)</u>
Cash and cash equivalents at the beginning of the period	<u>727</u>	<u>885</u>
Cash and cash equivalents at the end of the period	<u><u>604</u></u>	<u><u>755</u></u>