

AGRI EUROPE CYPRUS LIMITED, CYPRUS

PUBLIC

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UNAUDITED)**

(Thousands of EUR)

	<u>I-VI, 2024</u>	<u>I-XII, 2023</u>
Interest income	240,707	334,670
Interest expenses	<u>(85,262)</u>	<u>(103,957)</u>
<b>Net interest income</b>	<b>155,445</b>	<b>230,713</b>
Fee and commission income	44,937	63,323
Fee and commission expenses	<u>(12,719)</u>	<u>(14,258)</u>
<b>Net fee and commission income</b>	<b>32,218</b>	<b>49,065</b>
Net (losses) / gains on changes in the fair value of financial instruments	(200)	5,152
Net gains on derecognition of the financial assets measured at fair value	181	501
Net foreign exchange gains / (losses) and currency gains / (losses) on financial instruments	204	(1,128)
Net gains on derecognition of the financial assets measured at amortized cost	833	1,052
Other operating income	8,656	12,385
Net losses on impairment of financial assets not measured at fair value through profit or loss	<u>(4,465)</u>	<u>(31,896)</u>
<b>Total operating income, net</b>	<b>192,872</b>	<b>265,844</b>
Salaries, salary compensations and other personnel expenses	(44,711)	(56,840)
Depreciation and amortization charge	(18,221)	(21,288)
Other income	8,603	70,597
Other expenses	<u>(57,054)</u>	<u>(76,401)</u>
<b>Profit before taxes</b>	<b>81,489</b>	<b>181,912</b>
Current income tax expense	(7,827)	(11,722)
Deferred income tax benefits	1,344	4,467
Deferred tax expenses	<u>(3,267)</u>	<u>(8,463)</u>
<b>Profit for the year from continuing operations</b>	<b>71,739</b>	<b>166,194</b>
- of which attributable to minorities	<u>239</u>	<u>239</u>
<b>Profit for the year</b>	<b>71,739</b>	<b>166,194</b>

PUBLIC

**CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME (UNAUDITED)**

(Thousands of EUR)

	<u>I-VI, 2024</u>	<u>I-XII, 2023</u>
<b>Profit for the year</b>	<b>71,739</b>	<b>166,194</b>
<b>Other comprehensive income</b>		
<i>Items that will not be reclassified subsequently to profit or loss:</i>		
(Losses) / gains on revaluation of properties	(53)	956
Fair value gains on equity investments measured at FVtOCI	9,691	659
Actuarial gains on defined benefit plans	-	431
<i>Items that may be reclassified subsequently to profit or loss:</i>		
Fair value gains on debt investments measured at FVtOCI	5,316	17,570
Income tax relating to components of other comprehensive income	<u>(639)</u>	<u>(2,744)</u>
<b>Other comprehensive income for the year, net of tax</b>	<b>14,315</b>	<b>16,872</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b><u>86,054</u></b>	<b><u>183,066</u></b>
Owners of the Group	85,815	182,827
Non-controlling interest	239	239

AGRI EUROPE CYPRUS LIMITED, CYPRUS

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

(Thousands of EUR)

	<u>June 30, 2024</u>	<u>December 31, 2023</u>
<b>ASSETS</b>		
Cash and cash funds held with the central bank	1,200,221	1,546,695
Receivables under derivative financial instruments	1,553	3,145
Securities	944,998	858,705
Loans and receivables due from banks and other financial institutions	1,021,493	1,069,234
Loans and receivables due from customers	5,055,247	5,022,307
Investments in associates and joint ventures	1,283	1,281
Intangible assets	24,835	31,017
Property, plant and equipment	131,334	122,824
Investment property	51,742	56,340
Non-current assets held for sale and assets from discontinued operations	2,602	6,583
Current tax assets	30,443	21,877
Deferred tax assets	5,490	7,726
Other assets	40,979	38,573
<b>TOTAL ASSETS</b>	<b><u>8,512,220</u></b>	<b><u>8,786,307</u></b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities under derivative financial instruments	1,182	2,336
Deposits and other liabilities due to banks, other financial institutions and the central bank	743,918	781,820
Deposits and other liabilities due to customers	6,229,458	6,555,030
Liabilities under securities	75,619	72,326
Subordinated liabilities	66,515	66,515
Provisions	14,081	19,151
Current tax liabilities	314	2,540
Deferred tax liabilities	2,695	2,363
Other liabilities	104,723	97,047
<b>TOTAL LIABILITIES</b>	<b><u>7,238,505</u></b>	<b><u>7,599,128</u></b>
<b>EQUITY</b>		
Issued capital	40,001	40,001
Retained earnings (including income from the current year)	1,013,666	941,648
Reserves	215,720	201,207
Non - controlling interest	4,328	4,323
<b>TOTAL EQUITY</b>	<b><u>1,273,715</u></b>	<b><u>1,187,179</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>8,512,220</u></b>	<b><u>8,786,307</u></b>