



SPACE HELIAS S.A.

GEMI:375501000

Mesogion Av. 312 Ag. Paraskevi

Financial statement and information for the period 1 January 2026 to 30 June 2026

The following results and information, that arise from the financial statements, provide a general picture of the financial position and financial results of the SPACE HELIAS S.A.

Thus, we suggest the reader, before entering into any sort of investment decision or other transaction with the company, to gain access to the company's website, where the financial statements can be downloaded, as well as the Independent Auditor's Report.

Company Information

Prefecture
Company's website
Date of approval by the Board of Directors
<http://www.space.gr>
September 28, 2026
Certified Auditor Accountant
Auditing Company
Type of Auditor's report

Ministry of Development, Department of Commerce
<http://www.space.gr>
September 28, 2026
Vasilios Th. Koutsoulentis (S.O.E.L. Reg. No 39261)
SOL S.A.
Unqualified

Board of Directors
Manolopoulos Spyridon
Chatzistamatiou Theodoros
Mpellis Panagiotis
Merizanis Ioannis
Doulaveris Ioannis
Papaziou Anastasia
Delichristou Vaia
Kallani Anna
Chafiras Emmanouil

Chairman, executive member
Vice President, non-executive member
Vice President, executive member
CEO, executive member
Executive member
Executive member
Independent - non-executive member
Independent - non-executive member
Independent - non-executive member

1.1 STATEMENT OF FINANCIAL POSITION

	GROUP		COMPANY	
(consolidated and non-consolidated) Amounts in € thousand	30.06.2026	31.12.2025	30.06.2026	31.12.2025
ASSETS				
Property, plant and equipment	29.144	26.471	28.771	26.283
Rights of Use	4.470	4.705	2.577	3.262
Intangible assets	22.610	22.643	7.924	7.369
Other non-current assets	7.452	7.373	17.029	17.820
Inventory	10.394	13.152	9.823	12.679
Receivables (trade debtors)	97.232	81.388	85.885	70.595
Other current assets	13.941	8.375	10.868	5.724
Cash and Cash equivalents	7.184	11.396	3.583	8.598
TOTAL ASSETS	192.427	175.503	166.460	152.330
EQUITY AND LIABILITIES				
Share capital	6.973	6.973	6.973	6.973
Other components of equity	28.508	25.594	28.314	24.428
Total equity attributable to owners of the parent (a)	35.481	32.567	35.287	31.401
Non controlling interests (b)	607	654	-	-
Total Equity (c) = (a)+(b)	36.088	33.221	35.287	31.401
Long term borrowings	41.529	47.241	36.129	41.641
Long term provisions / Non current liabilities	11.861	10.946	9.012	8.433
Short term borrowings	37.842	26.040	32.940	24.974
Other current liabilities	65.107	58.055	53.092	45.881
Total Liabilities (d)	156.339	142.282	131.173	120.929
TOTAL EQUITY AND LIABILITIES (c)+(d)	192.427	175.503	166.460	152.330

1.4 CASH FLOW STATEMENT FOR THE YEAR

	GROUP		COMPANY	
(consolidated and non-consolidated) Amounts in € thousand	01.01-30.06.2026	01.01-30.06.2025	01.01-30.06.2026	01.01-30.06.2025
Operating Activities :				
Profit before taxes (continued operations)	2.630	2.236	3.172	2.115
Plus/Less adjustments for :				
Depreciation	3.841	3.462	2.870	2.313
Provisions	-424	256	-424	256
Foreign exchange differences	246	444	211	295
Net (profit)/Loss from investing activities	83	175	86	167
Interest and other financial expenses	-141	-556	-1.383	-1.590
Plus or minus for Working Capital changes:	3.417	3.858	3.100	3.567
Decrease/(increase) in Inventories	2.758	-1.596	2.879	-2.080
Decrease/(increase) in Receivables	-18.873	5.243	-20.047	7.550
(Decrease)/Increase in Payables (excluding banks)	4.735	-1.122	7.243	-4.040
Less:				
Interest and other financial expenses paid	-2.742	-3.314	-2.554	-3.131
Taxes paid	0	93	0	0
Total cash inflow/(outflow) from operating activities (a)	-4.470	-11.359	-4.847	-11.527
Cash flow from Investing Activities				
Acquisition of subsidiaries, associated companies, joint ventures and	0	0	0	0
Purchase of tangible and intangible assets	-3.945	-3.368	-2.946	-2.399
Proceeds from sale of tangible and intangible assets	24	5	24	2
Interest received	77	391	100	378
Dividends received	0	105	1.133	1.205
Total cash inflow/(outflow) from investing activities (b)	-3.844	-2.867	-1.689	-814
Cash flow from Financing Activities				
Proceeds from Borrowings	31.044	17.501	27.044	15.954
Payments of Borrowings	-24.955	-6.009	-24.591	-22.968
Payments of leases	-1.987	-583	-937	-720
Payments for Treasury shares	0	0	0	0
Dividends paid to shareholders of the Company	0	0	0	0
Total cash inflow/(outflow) from financing activities (c)	4.102	10.909	1.516	-7.724
Net increase/(decrease) in cash and cash equivalents (a)+(b)+(c)	-4.212	-2.654	-5.020	-3.126
Cash and cash equivalents at beginning of period	11.396	22.075	8.598	16.570
Cash and cash equivalents at beginning of period of absorbed 100% subsidiary	-	-	5	-
Cash and cash equivalents at end of period	7.184	19.421	3.583	13.444

1.3 STATEMENT OF CHANGES IN EQUITY

	GROUP		COMPANY	
(consolidated and non consolidated) Amounts in € thousand	30.06.2026	30.06.2025	30.06.2026	30.06.2025
Total equity at the beginning of the year (01.01.2026 and 01.01.2025 accordingly)	33.221	30.882	31.401	29.190
Total comprehensive income after taxes (continued and discontinued operations)	3.063	1.331	3.886	1.850
Increase / (Decrease) of Share Capital	0	0	0	0
Cancellation of own shares	0	0	0	0
Other Changes	0	0	0	0
Non controlling interests	-196	0	0	0
Dividends distributed	0	0	0	0
Total equity at the end of the year Total equity at the end of the period (30.06.2026 and 30.06.2025)	36.088	32.213	35.287	31.040

1.2 STATEMENT OF COMPREHENSIVE INCOME

	Group		Company	
(consolidated and non consolidated) Amounts in € thousand	01.01-30.06.2026	01.01-30.06.2025	01.01-30.06.2026	01.01-30.06.2025
Turnover	77.855	71.946	67.529	56.835
Gross Profit	17.102	16.460	14.224	12.359
Profit before taxes, financing and investing activity	5.463	5.803	4.450	4.349
Profit before taxes	2.630	2.236	3.172	2.115
Profit after taxes from discontinued operations	-	0	-	-
Profit after taxes (A)	1.666	1.469	2.759	1.917
- Owners of the parent	1.517	1.469	2.759	1.917
- Non controlling interests	149	0	-	-
	1.666	1.469	2.759	1.917
Other comprehensive income after taxes (B)	1.397	-138	1.127	47
Total comprehensive income after taxes (A)+(B)	3.063	1.331	3.886	1.850
- Owners of the parent	2.914	1.331	3.886	1.850
- Non controlling interests	149	0	-	-
Earnings (after taxes) per share - basic in €	0.2350	0.2275	0.4273	0.2969
Profit before taxes, financing and investing activity and depreciation	9.304	9.265	7.320	6.642

Additional Information

- The company's shares were listed on the Main Market of Euronext Athens on 29-9-2000. The earnings per share were calculated based on the weighted average number of ordinary shares in issue amounting to 6.456.530.
- The companies of the Group, their percentage ownership, and the consolidation method for the ending period are disclosed in Note 4.6.12 of the 2026 Interim Financial Report.
- The unaudited tax years of the Company and the Group are disclosed in note 4.6.29 of the 2026 Interim Financial Report.
- The company has formed a provision for the unaudited tax years, for the amount of 61 thousand, in order to cover the possibility of additional taxes (note 4.6.30). No other reserves are formed (note 4.6.27).
- There are no other disputed or under-arbitration cases of national or administrative courts that may have a material effect on the Company's financial position.
- There are no other real liens on non-current assets or property, except, at the Company level, the underwriting, amounting to € 1.200 thousand, on the property situated at 4 Loch, Dedouli St., Cholongos, Athens, and the underwriting amounting to € 4.335 thousand, on the property situated at 302 Ave. Mesogeion, Cholongos, Athens and, at the Group level, the underwriting, amounting to € 7.200 thousand, on the property situated at 312 Ave. Mesogeion, Cholongos, Athens, and the underwriting, amounting to € 1.200 thousand, on the property situated at St. Gianniton-Kariolyli & Patr. Kynliou, Thessaloniki.
- The personnel employed by the Group on 30.06.2026 amounted to 831 persons, and by the Company amounted to 594, while as of 30.06.2025, they amounted to 796 and 601, respectively.
- The accounting principles based on which the annual financial statements were prepared are consistent with those used to prepare the December 31, 2025, financial statements.
- Intercompany transactions for the period from 1 January 2026 to 30 June 2026 according to I.A.S. 24, are as follows:

	GROUP	COMPANY
a) Sales of goods and services	74	1.819
b) Purchases of goods and services	34	409
c) Receivables from related parties	39	1.379
d) Payables to related parties	44	194
e) Key management compensations	1.174	794
f) Receivables from key management	2	2
g) Payables to key management included in above	1	1

The company has guaranteed bank credit limits for its subsidiaries to the financial institution, up to €47.550 thousand, of which € 16.057 thousand has been utilized.

Agiia Paraskevi, September 28, 2026

CHAIRMAN OF THE BOARD OF DIRECTORS

CHIEF EXECUTIVE OFFICER

CHIEF FINANCIAL OFFICER
AND EXECUTIVE MEMBER OF THE BOARDCHIEF ACCOUNTANT
AND EXECUTIVE MEMBER OF THE BOARD

SPYRIDON MANOLOPOULOS

IOANNIS MERIZANIS

IOANNIS DOULAVERIS

ANASTASIA PAPAZIOU