



**PROFILE COMMERCIAL AND INDUSTRIAL COMPANY OF INFORMATION
TECHNOLOGY SOCIETE ANONYME**

**Interim Financial Report
for the period
from January 1, 2026 to June 30, 2026**

**(prepared in accordance with article 5 of Law 3556/2007 and the delegated executive decisions of
the Board of Directors of the Hellenic Capital Market Commission)**

**PROFILE SYSTEMS & SOFTWARE SA
General Commercial Registry (GEMI) No.: 122141660000
NEA SMYRNI ATTICA (SYGROU AVENUE 199)**

It is hereby certified that the present Interim Financial Report concerning the period 1/1/2026-30/6/2026, is the one unanimously approved by the Board of Directors of the société anonyme under the name "PROFILE COMMERCIAL AND INDUSTRIAL INFORMATICS S.A." at its meeting of September 16th 2026 and has been posted on the internet at the legally registered electronic address in the General Commercial Registry (G.E.MI.), www.profilesw.com, where it will remain available to the investing public for a period of at least ten (10) years from the date of its drafting and publication.

(TRANSLATED FROM THE GREEK ORIGINAL)

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STATEMENTS OF REPRESENTATIVES OF THE BOARD OF DIRECTORS (IN ACCORDANCE WITH ARTICLE 5 § 2 OF LAW 3556/2007)

The statements below, which take place according to article 5 par. 2 of Law 3556/2007, as currently in force, the representatives of the Company's Board of Directors, namely the following persons, namely the following:

1. Charalambos Stasinopoulos of Panayiotis, **Chairman of the Board of Directors.** (*Executive*)
2. Spyridon Barbatos of Antonios-Ioannis Vaptistis, **Vice - President of the Board of Directors.** (*Non – Executive*)
3. Evangelos Angelides of Ioannis, **Managing Director.** (*Executive*)

The below undersigned, in our capacity stated above, according to the definitions of law (article 5 par. 2 of L. 3556/2007), but also as especially appointed to this end by the Board of Directors of the Societe Anonyme under the name "PROFILE COMMERCIAL AND INDUSTRIAL INFORMATICS SOCIETE ANONYME" and the distinctive title "PROFILE SYSTEMS & SOFTWARE S.A." (Hereinafter called, for short, "**Company**" or "**PROFILE**") at its meeting of September 16th, 2026, we hereby declare and certify that to the best of our knowledge:

- (a) The Interim Financial Statements of the Company for the period 1/1/2026-30/6/2026, both separate and consolidated, which have been prepared in accordance with IAS 34 "Interim Financial Reporting," depict in a true way the assets and liabilities, the net position and the results of the period of the Company, as well as those of the enterprises which are included in the consolidation taken as a whole, in accordance with paragraphs 3 to 5 of article 5 of Law 3556/2007 and the delegated thereby implementing decisions of the Board of Directors of the Capital Market Commission, and
- (b) The Interim Report of the Company's Board of Directors for the first half (H1) of the financial year 2026, presents fairly the information required under paragraph 6 of article 5 of Law 3556/2007, and the delegated thereby implementing decisions of the Board of Directors of the Capital Market Commission.

Nea Smyrni, September 16th 2026

The declarants

Charalambos Stasinopoulos
ID Σ 577589

Spyridon Barbatos
ID A03915773

Evangelos Angelides
ID 1157610

INTERIM REPORT OF THE BOARD OF DIRECTORS FOR THE PERIOD 1/1/2026-30/6/2026

The present Interim Report of the Board of Directors of the Company “PROFILE COMMERCIAL AND INDUSTRIAL INFORMATICS SOCIETE ANONYME”, which follows, (hereinafter called for short “**Report**” or “**Interim Report**”), has been prepared in compliance with the relevant provisions of article 5 of Law 3556/2007 (GG A’ 91/30.04.2007), as in force, as well as the executive decisions issued thereunder by the Board of Directors of the Hellenic Capital Market Commission, and in particular decisions no. 1/434/03.07.2007 and 8/754/14.04.2016, the latter remaining in force to this day as amended by decision no. 12A/889/31.08.2020 of the Board of Directors of the Hellenic Capital Market Commission, and refers to the Interim Condensed Financial Statements (Consolidated and Separate) for the period from January 1 to June 30, 2026. The Consolidated and Separate Financial Statements have been prepared in accordance with the International Financial Reporting Standards (IFRS), as adopted by the European Union.

The present Report contains, in a concise yet clear, substantive, complete and comprehensive manner, all the significant individual sections required under the applicable regulatory framework, and presents in a clear and true way all legally necessary information, in order to provide a substantial and well-founded update on the activity during the period (1/1/2026-30/6/2026) of the société anonyme under the name “PROFILE COMMERCIAL AND INDUSTRIAL INFORMATICS S.A.” (hereinafter in this Report referred to for the sake of brevity as the “Company” or “PROFILE”), as well as of the PROFILE Group, which, in addition to PROFILE, also includes the affiliated companies that are set out in detail below:

In particular, the PROFILE Group includes, in addition to the parent Company (the Issuer), the following affiliated companies:

- ✓ “GLOBALSOFT DEVELOPMENT AND MARKETING OF SOFTWARE AND COMPUTING SYSTEMS MATERIAL SOCIETE ANONYME”, with registered office in Nea Smyrni, Attica, in which the Company participates with 97.09%;
- ✓ “PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD”, with registered office in Cyprus, in which the Parent Company participates with 100%;
- ✓ “COMPUTER INTERNATIONAL FRANCHISE LIMITED LIABILITY COMPANY”, with registered office in Nea Smyrni, Attica, in which the Company participates with 50.18%;
In relation to the said Limited Liability Company it is noted that by virtue of notarial deed under number 5055/01.07.2008 of the Athens Notary Public Haricleia Serveta-Phili, it has been dissolved and is currently under liquidation, which has not been yet concluded;
- ✓ “PROFILE SOFTWARE (UK) LTD”, with registered office in the United Kingdom, in which the above Cypriot subsidiary participates with 100%;
- ✓ “PROFILE DIGITAL RECORDING, STORAGE AND RELEASE OF MINUTES OF COURT MEETINGS SOCIETE ANONYME”, with registered office in Nea Smyrni, Attica, in which the Company participates with 100%;
- ✓ “LOGIN S.A.”, with registered office in France, in which PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD participates with 99.92% and PROFILE SOFTWARE (UK) LTD with 0.08%;
- ✓ “PROFILE TECHNOLOGIES COMMERCIAL AND INDUSTRIAL COMPANY SINGLE MEMBER SOCIETE ANONYME”, with registered office in Thessaloniki, in which the Company participates with 100%;

- ✓ “CENTEVO A.B.”, with registered office in Stockholm, Sweden and presence through a branch in Oslo, Norway, in which PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD participates with 100%.
- ✓ “ALGOSYSTEMS TECHNICAL COMMERCIAL COMPANY OF INFORMATION, AUTOMATION AND METROLOGY S.A.”, with registered office in Kallithea, Attica, in which the company participates with 87.23% (it is noted that as at 30.6.2026 the percentage amounted to 87.23%, while at the time of preparation hereof it already amounts to 89.40%)
- ✓ “PROFILE SOLUTIONS HOLDINGS LIMITED”, headquartered in Leicester, England, (formerly named “INDIGO (LONDON) HOLDINGS LIMITED”, in which “PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD” holds a participating interest of 100%.
- ✓ “PROFILE SOLUTIONS UK LIMITED”, headquartered in Leicester, England, (formerly named “CONTEMI SOLUTIONS (LONDON) LIMITED”, in which “PROFILE SOLUTIONS HOLDINGS LIMITED” holds a participating interest of 100%.

Since the Company prepares both consolidated and non-consolidated (corporate) Interim Condensed Financial Statements, the present Report is unified, with the main and primary point of reference being the consolidated financial data of the Company and the enterprises included in the consolidation. Reference to non-consolidated financial data in the analysis that follows is made at those specific points where this has been deemed appropriate or necessary by the Management of the Company, with the purpose of achieving a better understanding of its content and a more complete update of the investing public.

The present Interim Management Report is included in its entirety together with the Interim Condensed Financial Statements and the other elements and statements required by law in the Interim Financial Report, which concerns the first (H1) half of the financial year 2026 (01.01.2026–30.06.2026).

The thematic sections of the present Report and their content are specifically as follows:

SECTION A'

Development, performance and financial position of the Company and the Group – Financial and non-key performance indicators

This Section presents a concise, clear and easily understandable overview of the development, performance, activities and position of all the enterprises included in the consolidation. This overview is made in such a way as to provide a balanced, succinct and comprehensive analysis of the above matters, commensurate with the size and complexity of the activities of these enterprises. Furthermore, certain indicators (both financial and non-financial) which the Company’s Management considers useful for a more complete understanding of the above matters, are also set out at the end of the overview.

1. Financial Data

In the first half of 2026, the global economy continues to operate in a period of pronounced instability and uncertainty, weighed down by the ongoing armed conflicts (Russia–Ukraine, and unrest in the Middle East and the wider Iran region), which have in fact experienced renewed flare-ups particularly in the Middle East and Iran, raising the risk of a broader military escalation, as well as by the ongoing trade and tariff tensions at a global level. The effects of the above reinforce the already existing disruptions in

the supply chain, fuel the climate of geopolitical uncertainty, and further contribute to the rise in energy and raw material prices, while at the same time maintaining inflation at high levels, with all the related challenges that this entails.

Within this highly volatile, unstable and fluid economic environment of the first half of the current financial year 2026 and despite the adverse effects of exchange rate fluctuations, driven in particular by the tariff war, and high inflationary pressures, the PROFILE Group succeeded in effectively meeting these challenges, strengthening its market shares, increasing its turnover to satisfactory levels, growing its assets, and maintaining, as far as possible, high levels of liquidity and capital adequacy.

A significant role in this was played by the Group's continuous activity in international markets in the financial sector (an area in which the Group has consistently invested over the past years), combined with the undertaking, implementation and completion of major Public Sector projects. Furthermore, it is noteworthy that the Group succeeded in completing complex projects even within an unstable and uncertain environment.

Profile Group also undertakes significant projects in the Public Sector, having made a substantial contribution to its digital transformation. In particular, and indicatively, the Group is successfully delivering a number of major projects, including the RES Integrated Information System (RES IIS) for the Ministry of Energy, Web Services for the Information Society S.A., the e-School platform for the Ministry of Education, the digitization of asylum files for the Ministry of Migration, the digitization of Mortgage Registry offices for the Hellenic Cadastre, the digitization of archives for the Ministry of Justice, the digitization of patient records for the Ministry of Health, the digitization of EOPPEP for the Ministry of Education, and the transcription of court proceedings for the Ministry of Justice.

At the same time, the Group is continuously monitoring the projects tendered by various public bodies and institutions in order to participate in projects of interest, either through one of the PROFILE Group companies or as a member of a consortium.

In parallel, with a strong sense of responsibility, the Group continues to systematically and closely monitor developments in the global and Greek economy and to take all necessary measures to ensure the uninterrupted continuation of its business activity, both within and outside Greece.

Through the continuous and systematic effort to further increase the productivity of both its human and financial capital, the Group aims at maintaining the stability of its financial indicators and further improving its positive operating results, at both the Company and, above all, the Group level as a whole.

2. Evolution and performance of the Group

The evolution of the Group's main consolidated financial figures over the past two years and for the first (H1) half of 2026 compared to the respective periods of 2025 and 2024 are presented below:

Amounts in €	30/6/2026	31/12/2025	31/12/2024	30/6/2025	30/6/2024
Total Assets	98.754.261	87.725.275	67.612.074	74.343.875	58.108.635
Total Equity	42.420.850	40.158.667	36.286.627	38.273.294	33.365.519
Revenue	32.163.799	47.507.820	40.093.945	20.075.627	15.503.904
Gross Profit	12.265.566	19.750.405	17.723.970	8.591.887	7.333.658
Profit before tax	5.635.600	8.220.370	7.253.262	3.676.468	3.026.190
Profit after tax	4.939.622	6.352.075	5.588.700	3.034.316	2.546.753
EBITDA	8.004.457	13.121.487	10.343.890	5.971.534	3.999.257

Revenues, EBITDA

Revenues amounted to €32,164 thousand compared to €20,076 thousand in the corresponding period of 2025, marking an increase of 60%, as a result of organic growth, targeted acquisitions and the accelerating utilisation of Artificial Intelligence. Earnings Before Interest, Taxes, Depreciation and Amortisation (EBITDA) increased by 34% and stood at €8,004 thousand, compared to €5,972 thousand in H1 2025, while the EBITDA margin was maintained at high levels and amounted to 25%. Profit after tax increased by 63% to €4,940 thousand, compared to €3,034 thousand in the corresponding period of 2025.

3. Financial and non-core performance indicators of the Group and the Company

Below are a number of indicators, financial and non-financial, relating to the core performance, position and financial position of the Group and the Company.

	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Asset Capitalization: (The ratio measures the proportion of funds allocated to fixed assets)	27,29%	25,72%	34,61%	31,92%
Equity/ Fixed Assets: (The ratio measures the capital structure)	1,57	1,78	1,26	1,27
Days Sales Outstanding-DSO: (The ratio measures the days required to collect receivables from customers)	96	95	64	76
Total Liabilities / Total Equity & Liabilities: (The ratio measures the debt dependency)	57,04%	54,22%	56,53%	59,60%
Equity / Total Equity & Liabilities: (The ratio measures debt dependency)	42,96%	45,78%	43,47%	40,40%
Loans / Equity: (The ratio measures the proportion of equity in the total debt)	34,17%	39,77%	44,26%	53,44%
Current Assets / Short-Term Liabilities: (The ratio measures Group's and company's ability to cover short-term obligations with current assets)	1,50	1,70	1,36	1,38
Return on Assets: (The ratio measures net profit after taxes as a percentage of assets)	5,00%	7,24%	7,72%	7,35%
Return on Equity: (The ratio measures net profit after taxes as a percentage of Equity)	11,64%	15,82%	17,75%	18,19%
Gross Profit Margin: (The ratio measures Gross Profit as a percentage of sales)	38,13%	41,57%	44,88%	33,99%
Net Profit Margin: (The ratio measures net profit after taxes and minority interests as a percentage of sales)	15,52%	13,37%	27,79%	14,61%

(*) revenues are calculated on a rolling annual basis

4. Alternative Performance Measurement (APMs)

An Alternative Performance Measure (APM), according to the definition of the European Securities and Markets Authority (ESMA), is a financial measure of historical or future financial performance, financial position or cash flows, which, however, is not defined or provided for under the applicable financial reporting framework. Although not included in IFRS, APMs should be assessed on a supplementary basis and always in conjunction with the results arising from IFRS, with the aim of providing a better understanding of the Group's operating results and financial position, in order to facilitate decision-making by the users of the financial statements.

The Group during the closing financial period and its comparative, has not made adjustments to funds of the statements of comprehensive income, statements of financial position or statements of cash flows and has not implemented extraordinary actions or non-recurring revenues or expenses that have a significant effect on the formation of the said indicators.

In the context of the Alternative Performance Measure Indicators (APM) the Group sets out the indicator "Earnings before Interest, Taxes, Depreciation and Amortization – EBITDA".

EBITDA is numerically defined as profit before tax plus/minus financial and investment results plus total depreciation and amortization. Investment results include gains (or losses) from the revaluation of fixed assets, impairment of goodwill and intangible assets, as well as gains (or losses) from subsidiaries held for sale. Furthermore, EBITDA excludes one-off and non-recurring charges that are not included in the Company's ordinary activities, such as provisions for compensation arising from legal claims, as well as other extraordinary provisions. These adjustments are made in order for the indicator to be comparable and consistent over time, in compliance with, and in accordance with, the guidelines applied in relation to Alternative Performance Measures (APMs).

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Operating results (Earnings before taxes, financial & investment results) (A)	5.907.185	4.246.066	5.465.505	1.928.924
Total Depreciation (B)	2.097.272	1.725.468	497.830	495.359
EBITDA (A) + (B) = (C)	8.004.457	5.971.534	5.963.335	2.424.283
Revenue (D)	32.163.799	20.075.627	19.130.748	13.306.164
(%) EBITDA Margin (C) / (D)	25%	30%	31%	18%

Furthermore, if non-recurring and non-cash charges are not taken into account, the results are as follows:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
EBITDA (C)	8.004.457	5.971.534	5.963.335	2.424.283
<i>Plus: Stock Option Accounting (E)</i>	-	2.751	-	2.751
<i>Provision under IFRS 9 (F)</i>	80.727	56.401	48.090	18.049
Adjusted EBITDA (C) + (E) + (F) = (G)	8.085.184	6.030.686	6.011.425	2.445.083
<i>(less) Total Depreciation (H)</i>	(2.097.272)	(1.725.468)	(497.830)	(495.359)
<i>Plus: Depreciation from valuation of Centevo's intangible assets (I)</i>	305.853	158.197	-	-
<i>(plus/ less) Financial Total (J)</i>	(271.585)	(569.598)	561.896	967.663
Adjusted Profit Before Taxes (G) + (H) + (I) + (J) = (K)	6.022.180	3.893.817	6.075.491	2.917.387
<i>(less) Income tax (L)</i>	(695.978)	(642.152)	(710.374)	(316.649)
Adjusted Profit After Taxes (K) + (L) = (M)	5.326.202	3.251.665	5.365.117	2.600.738

SECTION B'

Significant events that took place during the first (H1) half of the financial year 2026

The significant events that occurred during the period 01.01.2026–30.06.2026 at Group and Company level, as well as their possible impact on the Interim Financial Statements, are summarized as follows:

1. Completion of the acquisition of ALGOSYSTEMS S.A.

On 22 January 2026, the terms, conditions and prerequisites of the agreement for the acquisition of a majority stake of 87.23% in the shares and voting rights of the Société Anonyme under the corporate name "ALGOSYSTEMS TECHNICAL COMMERCIAL COMPANY OF INFORMATION, AUTOMATION AND METROLOGY S.A." and the trade name "ALGOSYSTEMS S.A." (hereinafter "ALGOSYSTEMS"), having its registered seat in Kallithea, Attica, at 206 Syngrou Avenue, were satisfied. As a result, the acquisition was fully and duly completed.

2. Completion of the acquisition of Contemi

On 30 January 2026, the terms, conditions and prerequisites of the agreement for the acquisition of 100% of the shares and voting rights of Indigo (London) Holdings Limited and, consequently, of its wholly-owned (100%) subsidiary Contemi Solutions (London) Ltd, both having their registered seat in England, were satisfied. As a result, the acquisition was fully and duly completed.

3. Appointment of new Internal Auditor

Following a relevant recommendation of the Company's Audit Committee, in accordance with the provisions of Article 15 of Law 4706/2020, the Audit Committee's Operating Regulation, and the Operating Regulation of the Internal Audit Unit, the Company's Board of Directors, at its meeting of 30 March 2026, resolved to appoint Vasileios Papathanasiou-Lapsanis, son of Konstantinos, as Internal Auditor of the Company/Head of the Company's Internal Audit Unit, in replacement of Dimitrios Evangelou, who stepped down from his duties on 31 March 2026 upon meeting the terms and conditions for his retirement.

It is noted, for the sake of completeness, that Mr. Vasileios Papathanasiou-Lapsanis meets all the criteria and requirements of the provisions of the applicable legislative framework (in particular Article 15 of Law 4706/2020) and of the provisions of the Company's Operating Regulation as well as of the Operating Regulation of the Internal Audit Unit; that is, among other things, he will be employed on a full-time and exclusive basis, he has personal and functional independence, he is not a member of the Board of Directors or a voting member of any standing committee of the Company, he has no close ties with any person holding any of the above-mentioned capacities within the Company, and he possesses the appropriate knowledge and relevant professional experience required to undertake the said position.

In particular, Vasileios Papathanasiou-Lapsanis holds a degree in Economics and a Master's degree (MSc) from the National and Kapodistrian University of Athens, Department of Economics, and a Master's degree (MSc) from the National and Kapodistrian University of Athens, Department of Business Administration. Vasileios Papathanasiou-Lapsanis is also a member of the Register of Internal Auditors of the Economic Chamber of Greece, with Registration Number 000865.

Lastly, it is noted that Mr. Vasileios Papathanasiou-Lapsanis assumed his duties as Internal Auditor of the Company on 1 April 2026.

4. Annual Ordinary General Meeting of the Company's shareholders

On 4 June 2026, the Annual Ordinary General Meeting of the Company's shareholders was held at the Company's registered offices (199 Syngrou Avenue), attended in person or by proxy by shareholders representing 16,125,389 common, registered shares, corresponding to an equal number of voting rights, i.e. a quorum of 65.73% of the total 24,534,360 shares and voting rights of the Company. (The 289,574 treasury shares held by the Company on the record date were not included in the calculation).

The Annual Ordinary General Meeting of the Company's shareholders adopted the following resolutions on the items of the agenda:

1st Item The Annual General Meeting unanimously approved the Annual Financial Statements (both corporate and consolidated) relating to financial year 2025 (01.01.2025–31.12.2025), as well as the Annual Financial Report for the said year. The report was prepared in accordance with the requirements of the applicable regulatory framework and published on the Company's official website address (<http://www.profilesw.com>), which is legally registered on G.E.M.I.. It was also submitted to the website of the regulated market on which the Company's shares are traded (<http://www.athens.euronext.com>), as well as to the Hellenic Capital Market Commission.

2nd Item It unanimously approved the Annual Management Report of the Board of Directors, which is fully included in the Minutes of the Company's Board of Directors dated March 30th, 2026, as well as the Report dated 31.03.2026 of the Independent Certified Public Accountant, Mr. Konstantinos Makris (SOEL Reg. No. 26771), regarding the Annual Financial Statements pertaining to the financial year 2025.

3rd Item In accordance with the provisions of Article 44, par. 1, case (i) of Law 4449/2017, as in force, the Annual Report on the Activities of the Audit Committee for the financial year 2025 (01.01.2025–31.12.2025) was submitted to the body of shareholders and read out, with the purpose of providing full, adequate and thorough information to the shareholders regarding the work of the Committee during said financial year.

4th Item It unanimously approved the appropriation (distribution) of the results of the financial year ended 31.12.2025 and, in particular, approved the distribution (payment) to the Company's shareholders of a dividend totaling €2,000,000.00 (gross amount), i.e. €0.08 per share (gross amount), from which a 5% withholding tax is deducted, and therefore the total net dividend payable amounts to €0.076 per share.

Beneficiaries of the said dividend were determined to be the Company's shareholders registered in the records of the Dematerialized Securities System (DSS) on Wednesday, July 1st, 2026 (record date).

The ex-dividend date for the financial year 2025 dividend was set for Tuesday, June 30th, 2026, in accordance with Article 5.2 of the Athens Stock Exchange Regulation.

Payment of the dividend commenced on Tuesday, July 7th, 2026 and was carried out through the credit institution under the corporate name "NATIONAL BANK OF GREECE S.A.", in accordance with the procedure prescribed by the applicable Euronext Athens Regulation.

At the same time, the General Meeting resolved to grant the Board of Directors the necessary authorizations for the proper and timely implementation and execution of the decision regarding the distribution (payment) of the dividend.

Lastly, the General Meeting of shareholders resolved to approve the payment/granting of remuneration to certain members of the Board of Directors (in every case expressly excluding the non-executive members) out of the profits of the closed financial year, who, through their intensive, systematic and continuous activity, contributed substantially and decisively to enhancing the Group's international reach, to promoting the Company's business objectives and plans, to achieving broader recognition, as well as to the significant strengthening of the turnover and profitability of both the Company and the Group.

5th Item It unanimously approved, following an open vote conducted in accordance with the provisions of Article 108 of Law 4548/2018, the overall management and governance of the Company, for the financial year ended 31.12.2025, as well as the discharge of the Company's Statutory Auditors from any liability for compensation with respect to their actions and the overall management of the financial year 2025 (01.01.2025–31.12.2025), as well as for the Annual Financial Statements of the said year.

6th Item It unanimously approved, following the relevant recommendation/proposal of the Audit Committee, the election of the audit firm registered in the Public Register under Article 14 of Law 4449/2017, under the corporate name "FORVIS MAZARS CERTIFIED PUBLIC ACCOUNTANTS BUSINESS ADVISORS", for the conducting of the statutory audit of the annual and interim Financial Statements (separate and consolidated) for the current financial year 2026 (01.01.2026–31.12.2026). It is noted that the above audit firm will also undertake the issuance of the annual tax certificate and the tax compliance report of the Company for the financial year 2026, pursuant to Article 78 of Law 5104/2024.

At the same time, by the same unanimous decision, the General Meeting authorized the Board of Directors to enter into a definitive agreement with the above audit firm, regarding the total amount of its remuneration for the assigned audit for the current financial year 2026 (01.01.2026–31.12.2026) and the issuance of the tax certificate and the tax compliance report, as well as to notify the elected audit firm in writing within five (5) days from the date of its election.

7th Item It approved by majority the remuneration, salaries, compensations and other benefits in general that were paid, in accordance with the applicable Remuneration Policy, to the members of the Board of

Directors for the services they rendered to the Company during the financial year ended 31.12.2025 (01.01.2025–31.12.2025).

8th Item It approved by majority the Remuneration Report for the financial year 2025 (01.01.2025–31.12.2025), which was prepared in accordance with the provisions of Article 112 of Law 4548/2018, provides a comprehensive overview of all remuneration paid to the members of the Board of Directors (executive and non-executive), and explains the manner in which the Company's Remuneration Policy was implemented in the financial year 2025.

It was also noted to the General Meeting that the Company's Remuneration and Nominations Committee confirmed that the above Report was drafted in full compliance with the provisions of Article 112 of Law 4548/2018 and verified the accuracy, completeness and clarity of its content with regard to remuneration, salaries, compensations and benefits paid during the financial year 2025.

9th Item the General Meeting of shareholders was informed of the election of a new non-executive member of the Board of Directors, to replace a resigned member, which took place by resolution of the Company's Board of Directors dated 26.11.2025, in accordance with the provisions of Article 82, par.1 of Law 4548/2018. In particular, it was announced that, within the context of full and substantive compliance and alignment of the Company with the provisions and requirements of Law 4706/2020 on corporate governance, and in particular with the provisions on suitability, diversity and adequate gender representation on the said corporate body, and having taken into account the recommendation of the Company's Remuneration and Nomination Committee, Evanthia Giannakouri, daughter of Konstantinos, was elected by the Board of Directors to replace the non-executive member of the Board of Directors, Pascale Valerie Hertzog, daughter of Paul Robert Pierre.

10th Item it approved by majority the election of a new seven-member (7-member) Board of Directors of the Company, with a five-year term of office, in accordance with the provisions of Article 19, par.2 of the Company's Articles of Association, that is, until 04.06.2031, extended until the expiry of the period within which the immediately following Annual Ordinary General Meeting must convene and until a relevant resolution is adopted, composed of the following: 1) Charalampos Stasinopoulos, son of Panayiotis, 2) Spyridon Barbatos, son of Antonios-loannis Vaptistis, 3) Evangelos Angelidis, son of Ioannis, 4) Aristeides Iliopoulos, son of Spyridon, 5) Georgios Sfyris, son of Dimitrios, 6) Theodoros Krintas, son of Nikolaos, and 7) Evanthia Giannakouri, daughter of Konstantinos.

The Annual Ordinary General Meeting, having taken into account the relevant recommendation of the Board of Directors, which was based on the recommendation-evaluation report of the Company's Remuneration and Nomination Committee, confirmed that the individual and collective suitability criteria for the candidate members of the Board of Directors, as provided for under the applicable institutional and regulatory framework and the Company's approved Suitability Policy, were satisfied, as well as that there was no impediment or incompatibility with respect to any of them.

Furthermore, the Annual Ordinary General Meeting, having confirmed that the conditions and criteria of independence provided for in Article 9, par. 1 and 2 of Law 4706/2020, as in force, were satisfied, resolved by majority, specifically, by a majority of 90.08% of the participating shareholders (14,526,159 votes in favor, 1,599,230 votes against and 0 abstentions), to designate as Independent Non-Executive Members of the Board of Directors the following: 1) Theodoros Krintas, son of Nikolaos, 2) Georgios Sfyris, son of Dimitrios, and 3) Evanthia Giannakouri, daughter of Konstantinos.

11th Item it resolved by majority, in accordance with the provisions of Article 44 of Law 4449/2017, to elect-appoint a new Audit Committee of the Company, being, as to its type, a Committee of the Board of Directors, composed, as to its membership, of three (3) members, who are Independent Non-Executive Members of the Board of Directors, with a term of office coinciding with the term of office of the Board of Directors, that is, until 4 June 2031, extended until the expiry of the period within which the immediately following Annual Ordinary General Meeting must convene and until a relevant resolution is adopted, in no case, however, exceeding six years.

In particular, it appointed as members of the Audit Committee the following: Theodoros Krintas, son of Nikolaos, Evanthia Giannakouri, daughter of Konstantinos, and Georgios Sfyris, son of Dimitrios.

12th Item It approved, by majority, the determination-preapproval of the remuneration, salaries, and compensation of the members of the Board of Directors for the current financial year 2026 (01.01.2026 – 31.12.2026), in accordance with the Company's applicable Remuneration Policy. By the same majority decision, it also granted the relevant authorization for the advance payment of such remuneration to the aforementioned persons for the period until the next Annual General Meeting, in accordance with the provisions of article 109 of Law 4548/2018, as in force.

13th Item It unanimously approved the granting of authorization to the members of the Board of Directors and the Company's Directors to carry out acts falling within the objects pursued by the Company, as well as to participate in companies pursuing identical, related or similar objectives, pursuant to the provisions of Article 98 par. 1 of Law 4548/2018 as in force.

14th Item In accordance with the provisions of Article 9 par. 5 of Law 4706/2020, the Report of the Independent Non-Executive Members of the Company's Board of Directors for the financial year 2025 (01.01.2025–31.12.2025) was submitted to the body of shareholders.

15th Item It approved unanimously the Company's share buy-back programme, in accordance with the provisions of Article 49 of Law 4548/2018, as in force, and, more specifically, the purchase, within a period of twenty-four (24) months from the date of the relevant resolution, of up to a maximum of one million (1,000,000) common registered shares, at a purchase price range of from four Euro (€4.00) per share (minimum) to twenty Euro (€20.00) per share (maximum), and granted the relevant authorizations to the Board of Directors for the proper implementation of the said programme, in accordance with the applicable regulatory framework.

16th Item It approved unanimously the supplementation, enrichment and expansion of the Company's purposes into critical and rapidly developing technology sectors and, subsequently, the amendment of Article 3 of the Company's Articles of Association, concerning the Company's business purposes, in accordance with the relevant resolution of the General Meeting.

5. Election of new Remuneration and Nomination Committee

The Company's new Board of Directors, elected by the Annual Ordinary General Meeting of shareholders of 4 June 2026, following its constitution into a body and the designation of its Independent Non-Executive Members, proceeded, at its meeting of 5 June 2026, to appoint, in accordance with the provisions of the applicable legislative framework and the Operating Regulation of the Company's Remuneration and Nomination Committee, the new members of the said Committee, which is a Committee of the Company's Board of Directors, consists of three (3) Members of the Company's Board of Directors, of whom two (2) are Independent Non-Executive Members, within the meaning of Article 9, par. 1 and 2 of Law 4706/2020, as in force, and one (1) is a Non-Executive Member of the Company's

Board of Directors, and exercises, from its establishment, the duties and responsibilities provided for in Articles 11 and 12 of Law 4706/2020.

In particular, the following were appointed as Members of the unified Remuneration and Nomination Committee:

- (1) Theodoros Krintas, son of Nikolaos, Independent Non-Executive Member of the Board of Directors,
- (2) Spyridon Barbatos, son of Antonios-Ioannis Vaptistis, Vice-Chairman of the Board of Directors (Non-Executive Member),
- (3) Georgios Sfyris, son of Dimitrios, Independent Non-Executive Member of the Board of Directors.

It is clarified, for the sake of completeness, that the Independent Non-Executive Members of the Remuneration and Nomination Committee, namely Theodoros Krintas and Georgios Sfyris, fully satisfy the conditions and criteria of independence set out in the applicable legislative framework (Article 9, par. 1 and 2 of Law 4706/2020), a fact which was reviewed, confirmed and verified by the Annual Ordinary General Meeting of shareholders of 4 June 2026 when resolving to attribute to the above-mentioned individuals the position of Independent Non-Executive Member. The term of office of the Remuneration and Nomination Committee coincides with the term of office of the Board of Directors elected by the Annual Ordinary General Meeting of shareholders of 4 June 2026, that is five years, expiring on 4 June 2031, extended until the expiry of the period within which the immediately following Annual Ordinary General Meeting must convene and until a relevant resolution is adopted.

Subsequently, the Members of the Remuneration and Nomination Committee, at its meeting of 5 June 2026, unanimously elected Theodoros Krintas as Chairman of the Committee, having first verified that the said individual is independent from the audited entity within the meaning of the provisions of Article 9, par. 1 and 2 of Law 4706/2020, as in force, that is to say:

- (a) he does not hold, directly or indirectly, a percentage of voting rights greater than 0.5% of the Company's share capital, and
- (b) he is free from any financial, business, family or other relationship of dependence, as such relationship is specified in par. 2 of Article 9 of Law 4706/2020, which could affect his decisions and his objective, independent and impartial judgment.

Following the above, the Remuneration and Nomination Committee was constituted into a body as follows:

- (1) Theodoros Krintas, son of Nikolaos, Independent Non-Executive Member of the Board of Directors, Chairman of the Remuneration and Nomination Committee
- (2) Spyridon Barbatos, son of Antonios-Ioannis Vaptistis, Vice-Chairman of the Board of Directors (Non-Executive Member), Member of the Remuneration and Nomination Committee
- (3) Georgios Sfyris, son of Dimitrios, Independent Non-Executive Member of the Board of Directors, Member of the Remuneration and Nomination Committee

6. Replacement of a Board member and reconstitution into a body

The Company's Board of Directors, at its meeting of 30 June 2026 and following a relevant recommendation of the Company's Remuneration and Nomination Committee (EPAAY), in accordance with the provisions of Article 82 of Law 4548/2018, Article 22 of the Company's Articles of Association, its applicable Suitability Policy, and in compliance with the Greek Corporate Governance Code adopted

and applied by the Company, unanimously and by a full vote of all members elected, for the remainder of the term of office of the resigned member Mr. Georgios Sfyris, son of Dimitrios, independent non-executive member of the Board of Directors, that is, until 4 June 2031, Mrs. Isavella Zoi Stasinopoulou, daughter of Charalampos, as a temporary non-executive member of the Board of Directors.

It is noted, for the sake of completeness, that the said appointment of a non-executive member of the Board of Directors to replace a resigned independent non-executive member is in compliance with the applicable legislative and regulatory framework, given that the conditions of Article 5, par. 2 of Law 4706/2020 are satisfied and, the Company's Articles of Association not containing a specific provision on the minimum number of its independent non-executive members, such number being in any case not fewer than two (2), since the Board of Directors currently in office consists in total of seven (7) members, two (2) of whom are independent non-executive. Consequently, following the above, and specifically regarding the satisfaction of the conditions required by law for the existence of the required number of independent non-executive members of the Board, par 4 of Article 9 of Law 4706/2020 on the election of a new independent non-executive member to replace the resigned member is not applicable, since, even after the above-mentioned resignation, the number of independent non-executive members continues to satisfy the above-mentioned minimum number required by law and by the Articles of Association.

Following the above, the Company's Board of Directors was reconstituted into a body for the remainder of its term of office, that is, until 4 June 2031, as follows:

1. Charalampos Stasinopoulos, son of Panayiotis, Chairman of the Board of Directors (Executive Member),
2. Spyridon Barbatos, son of Antonios-Ioannis Vaptistis, Vice-Chairman of the Board of Directors (Non-Executive Member),
3. Evangelos Angelidis, son of Ioannis, Chief Executive Officer (Executive Member),
4. Aristeides Iliopoulos, son of Spyridon, Member of the Board of Directors (Non-Executive Member),
5. Isavella Zoi Stasinopoulou, daughter of Charalampos, Member of the Board of Directors (Non-Executive Member),
6. Evanthia Giannakouri, daughter of Konstantinos, Member of the Board of Directors (Independent Non-Executive Member),
7. Theodoros Krintas, son of Nikolaos, Member of the Board of Directors (Independent Non-Executive Member).

7. Change in the composition of the Audit Committee and the Nomination Committee

The Company's Board of Directors, by its resolution of 1 July 2026, unanimously and by a full vote of all members appointed a new member of the Audit Committee to replace a resigned member thereof and, specifically, appointed as a member of the Company's Audit Committee, in accordance with the provisions of Article 44, par. 1 of Law 4449/2017, Spyridon Barbatos, son of Antonios-Ioannis Vaptistis, Vice-Chairman of the Board and non-executive member, to replace the resigned independent non-executive member of the Board of Directors Georgios Sfyris, son of Dimitrios, for the remainder of his term of office until 4 June 2031.

As a result of this change, the composition of the Audit Committee is now as follows:

- Theodoros Krintas, son of Nikolaos, Independent Non-Executive Member of the Board of Directors, Chairman of the Audit Committee

- Evanthia Giannakouri, daughter of Konstantinos, Independent Non-Executive Member of the Board of Directors, Member of the Audit Committee, and
- Spyridon Barbatos, son of Antonios-Ioannis Vaptistis, Non-Executive Member of the Board of Directors, Member of the Audit Committee.

Lastly, it is noted that all members of the Audit Committee in its new composition demonstrably satisfy the requirements of Article 44 of Law 4449/2017, and all possess sufficient knowledge of the sector in which the Company operates, while one of them possesses demonstrably sufficient knowledge in the field of auditing, namely Mr. Theodoros Krintas, Chairman of the Audit Committee, who also possesses extensive knowledge of, and experience in, the application of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).

Subsequently, the Company's Board of Directors, at its meeting of 1 July 2026, in accordance with the provisions of the applicable legislative framework and the Operating Regulation of the Company's Remuneration and Nomination Committee, unanimously and by a full vote of all members appointed Evanthia Giannakouri, daughter of Konstantinos, independent non-executive member of the Board of Directors, as a new member of the Remuneration and Nomination Committee, to replace its resigned member Georgios Sfyris, for the remainder of his term of office, that is, until 4 June 2031.

Following the above resolution, the composition of the Remuneration and Nomination Committee is now as follows:

1. Theodoros Krintas, son of Nikolaos, Independent Non-Executive Member of the Board of Directors, Chairman of the Remuneration and Nomination Committee,
2. Spyridon Barbatos, son of Antonios-Ioannis Vaptistis, Vice-Chairman of the Board of Directors, Non-Executive Member, Member of the Remuneration and Nomination Committee,
3. Evanthia Giannakouri, daughter of Konstantinos, Independent Non-Executive Member of the Board of Directors, Member of the Remuneration and Nomination Committee.

8. Solutions

During the first half (H1) of 2026, the Profile Group continued to enrich its Banking and Risk Management solutions, to meet evolving financial and regulatory requirements.

In particular, Profile announced new financial applications to Finuevo, its integrated banking platform, which provides smart, scalable Embedded Finance solutions, supported by advanced connections with Core Banking systems and comprehensive Digital Banking capabilities. The new applications include Merchants' Financing (POS Financing), Invoice Factoring for Marketplace Sellers, Rental Deposit Financing, Insurance Premium Financing and Green Loans Financing. The platform incorporates Agentic AI for automated decision-making and supports both integrated end-to-end solutions and standalone Embedded Finance applications.

The Group also significantly upgraded RiskAvert with the addition of the new RiskAvert–Pillar III Reporting module, which automates supervisory disclosures and supports banking institutions meet increasing regulatory requirements with greater efficiency, accuracy and control. The new module supports the effective production of supervisory reports in accordance with the standards of the European Banking Authority and is available either as part of the integrated RiskAvert regulatory reporting solution or as a standalone module.

9. Customers

Co-operative Bank of Kenya put Profile's internationally recognized Acumen Treasury Management solution. The implementation is designed to optimize and automate Treasury operations, while ensuring regulatory compliance, supporting front-to-back Treasury transactions and providing a unified view of activities, positions, liquidity, profitability and risks.

Landkreditt Bank entered into a long-term strategic agreement with Profile Centevo for an integrated fund administration and trading platform. A central element of the agreement is the migration of Landkreditt Bank's mutual fund unitholder registries to Profile Centevo's in-house register and fund services platform, reducing third parties dependencies and creating a scalable architecture for future growth.

Saint John's Cooperative Credit Union (SJCCU) selected Finuevo as its new Core Banking platform. The cooperation supports the organization's strategic objectives of enhancing operational efficiency, lending capabilities and member experience. The solution provides a single, integrated Core Banking environment for managing the lifecycle of members, accounts, cards, loans, payments, teller operations and financial reporting.

10. Significant Distinctions

The Profile Group received significant distinctions during the first (H1) half of the financial year 2026 from analysts and major industry bodies. Notably:

- **Forrester – The Digital Wealth Management Platforms Landscape, Q2 2026**, with Profile receiving the highest functionality scores in the areas of Agentic AI automation, Personalised client portals, and portfolio analytics and dashboards.
- **WealthTech100 2026 | Most Innovative Companies.**
- **AI & Data Awards 2026 | Best in BFSI (Banking, Financial Services and Insurance).**
- **AI & Data Awards 2026 | Best Combination of ML and GenAI/LLMs.**
- **MEA Finance Banking Technology Awards 2026 | Best Wealth and Investment Technology Provider.**

Further information regarding the Group's international distinctions is available on the Company's website: <https://www.profilesw.com/news-events/>.

11. Event Participation

Profile participated in significant events of the financial and technology sector, showcasing its Banking and Investment Management solutions, as well as the use of Artificial Intelligence in financial operations.

On **19 January 2026**, Profile participated as an exhibitor at the **13th Banking, Payments & FinTech Forum & EXPO** in Nicosia, Cyprus, presenting its portfolio of Banking and Investment Management solutions.

On **29 January 2026**, Profile Centevo participated in **Fondmarknadsdagen 2026** in Sweden, one of the leading annual events of the Swedish asset management market, offering networking opportunities and the exchange of views with industry executives.

On **18–19 March 2026**, Profile Centevo participated as a sponsor at **Stockholm Fintech Week 2026** in Stockholm. The company presented its portfolio of Asset & Fund Management solutions, while a Group executive participated in a fireside chat on the topic "Scaling Agentic AI in Financial Services".

On **19 March 2026**, Profile Centevo participated as a sponsor at **Fondsdagen 2026** in Oslo, Norway, a long-standing annual event of the Norwegian asset management market, where it presented its Asset & Fund Management solutions.

On **17–18 June 2026**, the Group participated as a sponsor at the **UNCHAIN Fintech Festival 2026** in Oradea, Romania, presenting its Banking and Investment Management solutions and taking part in discussions on the modernization of banking infrastructure.

On **18 June 2026**, Profile participated as a Bronze Sponsor at the **7th Occupational Retirement Provision Forum** in Athens. The Group's Chief Executive Officer presented on the topic "Transforming Self-Invested Pensions' Fund Management," referring to best practices from leading Scandinavian markets and recent pension fund implementations in Greece.

From **19 to 24 June 2026**, Profile participated as a principal sponsor at the **Annual International Convention 2026** of the **Caribbean Confederation of Credit Unions (CCCU)** in Barbados, presenting its Finuevo and Axia solutions for the banking sector and investment management.

From **22 to 24 June 2026**, Profile participated as a sponsor at **FundForum 2026** in Monaco, presenting the Axia Suite and the latest developments in AI-enabled Investment Management solutions.

12. Significant Announcements

On 22 January 2026, the Profile Group completed the acquisition of a majority stake of 87.23% of the shares and voting rights of Algosystems S.A., a company active in informatics, automation and metrology, strengthening the Group's position and solutions portfolio in the Greek market.

On 30 January 2026, Profile also completed the acquisition of 100% of Contemi Solutions (London) Ltd and its parent company Indigo (London) Holdings Limited. On 7 April 2026, the integration of Contemi's customers, products, technology and teams into the Group's Investment Management activity was announced, further strengthening the Group's presence in the United Kingdom.

On 25 June 2026, Contemi Solutions was renamed Profile Solutions UK Limited, marking the company's full integration into the Group. At the same time, the Group's investment offering is being enhanced through Axia with UK-focused Wealth Management functionalities.

Notably, in April 2026, during the annual presentation to the Hellenic Fund and Asset Management **Association** in April 2026, Management presented the Group's financial results for FY2025, key achievements, as well as the ongoing investment plan and the strategic direction of the Group. Management also presented the following new growth initiatives:

- **ProfileOne**, an enterprise-grade agentic AI orchestration platform for financial institutions, which connects AI agents, human approvals, business rules, data rights and execution controls within a single, controlled operating model.
- **CentevoNet**, a new initiative of Profile Centevo in the field of asset and pension fund management.
- **Profile Properties**, a new initiative of the Group for investment and real estate management.

13. Corporate Social Responsibility

The Profile Group, maintaining its longstanding commitment to social contribution, provided tangible support, within the framework of its Corporate Social Responsibility (CSR) programme, to “The Smile of the Child”, by means of two (2) monetary donations, thereby supporting the Organisation's valuable work for the protection and welfare of children in Greece. The donations were made with the aim of covering operational needs and continuing the child-support programmes. At the same time, the Group supported the work of Médecins Sans Frontières (Doctors Without Borders) through the purchase of the organisation's Christmas cards, thereby contributing to the strengthening of its humanitarian activities worldwide.

Within the framework of its strategy for social contribution and sustainable development, the Group supported initiatives promoting education, employability and equal access to opportunities in the field of technology. Specifically, it participated actively in the collaboration with the Coding Factory of the Athens University of Economics and Business, contributing to bridging education with technological development and to supporting the professional development of new talent in the field of fintech.

Furthermore, through its collaboration with Women in Tech® Greece, it provided practical support for diversity and inclusion, promoting targeted employment opportunities and strengthening the participation of more women in technology roles. In the same context of social contribution, the Group organized the participation of its employees in Greece Race for the Cure®, the race against breast cancer, thereby contributing to raising awareness and understanding regarding the prevention and early diagnosis of the disease. Through this particular initiative, it supported an important social cause, while at the same time cultivating a spirit of volunteerism, solidarity and collective contribution among its employees.

SECTION C

Expected course and evolution of the Second (H2) Half of the Financial Year 2026

The global and domestic economy continue to be affected by strong geopolitical and economic disturbances, connected in particular with the ongoing armed conflicts, the Russia–Ukraine war and the tension in the wider Middle East region and Iran, as well as with the trade (tariff) war, while at the same time, inflationary pressures and general economic uncertainty continue to affect the outlook and course of the global economy.

The Group systematically strengthens its presence and activities in international markets, aiming to provide comprehensive coverage and service to the needs of the banking and investment sector, in which it holds significant expertise, whether through the Group's existing products and solutions, through the acquisition of entities in markets in which the Group had no prior presence, or through the incorporation of specialized product solutions that can be combined, in a complementary manner, with its existing solutions. At the same time, the Group continues to invest in the development of the operations of its offices and subsidiaries across the various countries in which it operates, with the aim of further strengthening its penetration in the respective geographical markets through local customer support and strategic partnerships. The overall strategy pursued aims, on the one hand, at consolidating the Group's presence in markets of high interest and potential and, on the other hand, at promoting its specialized products and solutions in new markets.

Of particular significance is the recognition of the dynamism and innovation of the Group's solutions by international analysts, media and leading industry bodies, as evidenced by significant distinctions and awards concerning the technological soundness, innovation, specialization and functionality of its products.

Furthermore, the Group has proceeded with a further qualitative and substantive strengthening of the staffing and organizational structures of its companies responsible for monitoring public-sector IT tenders, coordinating and submitting the relevant proposals, as well as implementing the projects it undertakes.

During the first half of 2026, in parallel with its further international growth, the Group continued its transformation, with its main pillars being the incorporation of Artificial Intelligence into its products and operating model, the development and presentation of new innovative solutions, the exploitation of new business opportunities, the completion and utilization of recent acquisitions, and the further strengthening of its presence in international markets.

However, given the Group's strongly export-oriented focus, the prospects, results and course of both the Group and the Company continue to be directly linked to the conditions and developments prevailing, in particular, in the global market and economy.

For the second half (H2) of the current financial year 2026, the strategy of the Company and, more broadly, of the Group will continue to focus on the further strengthening of its international outreach and the expansion of its presence in existing and new markets, as well as on increased participation in the undertaking and implementation of domestic IT projects, mainly in the broader public sector but also in the private sector, primarily through:

- (a) further strengthening of its activity abroad, where it maintains and consolidates its presence through offices, subsidiaries, and partnerships, with an emphasis on markets of high interest and growth potential,
- (b) the further strengthening of its human resources through the attraction and recruitment of specialized and appropriately qualified personnel, alongside the organizational enhancement of the Group's companies and individual functions,
- (c) the development, presentation and launch of new functions and innovative products in the domestic and international market, with particular emphasis on the incorporation of Artificial Intelligence technologies into the Group's solutions and operating model,
- (d) the optimization of operational efficiency and, to the extent possible, the containment of operating expenses through the further reorganization and automation of corporate functions and the utilization of modern technologies,
- (e) the targeted pursuit of new projects, particularly complex IT projects, both abroad and in the domestic market, in both the private and public sector.
- (f) the utilisation of the capabilities and synergies arising from the Group's recent acquisitions, as well as the further exploration of opportunities for strategic acquisitions that can strengthen the Group's existing product portfolio, know-how and geographic presence.

The flexibility of the internal structure and organization that the Group has established over the past years, combined with the strengthening of its organizational and technological capabilities, enables it to

adapt more rapidly and effectively to evolving market conditions, in order to capitalize on emerging growth opportunities and respond effectively to the changing needs of its customers.

Furthermore, the investments of previous years in maintaining competitive advantage and expanding the Group's activities into high value-added sectors are expected to positively impact profit margins and the Group's financial figures.

The Group and the Company's Management remain committed to the implementation of their growth strategy, with an emphasis on technological innovation, the broadening of the solutions portfolio, and the incorporation of Artificial Intelligence technologies into the applications and services offered. Within this framework, particular weight is given to the development and commercial exploitation of ProfileOne, the Group's new Agentic AI platform, which enables the safe and controlled deployment of Artificial Intelligence technologies in critical business processes. At the same time, the Group continues to invest in the further development of its Finuevo and Risk Management solutions, responding to the constantly changing needs of financial institutions and businesses.

This strategy is supported by the systematic monitoring of technological developments and the needs of the market, with the aim of continuously strengthening competitiveness, creating long-term value, and maintaining strong growth rates. Management estimates that investments in innovation, the utilization of Artificial Intelligence, the further strengthening of the solutions portfolio, and the synergies arising from recent acquisitions will support the achievement of the Group's strategic and financial objectives for financial year 2026.

For H2 2026, the Group aims to maintain its high rate of growth. Management remains optimistic about the Group's prospects and estimates that it will achieve the strategic and financial objectives set for financial year 2026, as these were communicated to the investors in the context of the annual presentation to the Hellenic Fund and Asset Management Association in April 2026.

SECTION D'

Main risks and uncertainties

The Company and the Group operate, as is known, in a highly competitive and particularly demanding international environment, which is changing swiftly and rapidly. During the last years, the Company and the Group, systematically and with a specific development plan, try to strengthen their extroversion with steady and safe steps, not unilaterally, but in the geographical areas that are of strategic interest, with emphasis on cutting-edge technologies and continuous technological upgrade of the products and solutions they provide, while at the same time developing new activities and promoting their entry into new markets, in order to further strengthen their competitiveness. At the same time, they monitor the developments also in the domestic market.

The Company's specialized know-how, its many years of experience and presence in the field, its organizational structure and the intense activity of all its executives, its wide recognition in combination with the study, development and marketing of new products, but also the continuous improvement and upgrading of the existing ones, with emphasis on quality and the ability to promptly satisfy demand as well as the changing needs of the final customers, the creation of strong infrastructures and the penetration of new markets, help the Company and the Group remain competitive, notwithstanding the inherent problems facing the sector, which problems have intensified especially during the financial crisis.

The Group's controlled financial exposure, together with and its significant qualitative and product diversification, combined with the continuous development and upgrade of its products, as well as the Group's expansion of the Group into new, more geographically dispersed diversified markets, constitute the main assets it possesses in order to for minimizing the adverse effects of the ongoing energy crisis resulting from the Russian invasion of Ukraine and the geopolitical and financial instability consequent thereon. In any event, the Management of the Group closely and systematically monitors and evaluates the evolution of the above phenomena and their impact on the Group's financial results in general, given that their development, cannot be predicted with certainty. Therefore, depending on the intensity and duration of these phenomena, there is a possibility that part of the Group's broad customer base may be led to suspend and/or postpone investment projects and defer modernization programs.

The usual financial and other risks to which the Group is exposed, and which risks it may also face during the second half (H2) of the financial year 2026, are as follows:

1. Risk of reduction in demand due to the general economic climate

Although this specific risk is of limited scope, due to the special software categories developed and marketed by the Group, nevertheless the general economic and financial situation prevailing in both the Greek and the international market, combined with the broader climate of uncertainty developing internationally, may affect the level of demand and the timing of implementation of customers' investment plans.

In order to limit the potential effects of changes in demand in individual markets or sectors, the Group develops and offers a wide range of products and solutions across different categories, with a strong international orientation. The development and evolution of the Group's products and solutions is based on the uninterrupted monitoring of market needs and new technologies, while the broadening of its international presence and the geographic diversification of its activity constitute substantial mitigating factors.

However, the continuing geopolitical and economic uncertainty, as well as its potential effects on investment decisions and financial stability, render this particular risk a real and material one.

2. Risk of increased competition from new entrant companies

This specific risk is always existent and calculable in the field within which the Group operates, particularly when considering the fact that the barriers to entry are not particularly strong in this sector, since the majority of the technical terms used for the implementation and completion of information systems and the customization of software products are widely disseminated on a global scale.

The Company, having now established its strong outward-looking orientation, addresses this specific risk with emphasis on the design and development of high-quality, modular products, on the systematic and targeted improvement, on the upgrading and adaptability of the products it already markets, on the creation of lasting and trust-based relationships with its client base, and on the further expansion of its activities abroad.

At the same time, the Company and the Group place particular emphasis on qualitative and product differentiation, on innovation and on the exploitation of new technological capabilities, including Artificial Intelligence, with the aim of maintaining and further strengthening their competitive position.

3. Risk of technological developments

Technological developments greatly affect the competitiveness of companies operating in the information technology sector. The rapid evolution of technologies, and in particular of Artificial Intelligence (AI), automation and new digital architectures, creates significant growth opportunities, while at the same time requiring continuous investment, adaptation and technological upgrading.

At the same time, the development and broader adaptation of Artificial Intelligence also, gives rise to new requirements in relation to security, reliability, data governance, regulatory compliance, and the proper and controlled use of the relevant technologies.

In any case, the Company monitors technological developments in general and in particular those in the field of artificial intelligence, leveraging the opportunities it offers and making the necessary investments to ensure a consistently high technological level and the competitiveness of its products and solutions.

On the basis of the above, and with a view to reducing, to the greatest extent possible, the risk arising from technological developments while at the same time capitalizing on the opportunities that arise, the Group:

- ✓ develops products on highly efficient and internationally recognized platforms,
- ✓ proceeds with continuous education, training and upskilling of its personnel in technological matters and new technological trends,
- ✓ offers innovative applications tailored to the complex needs and demands of the market,
- ✓ cooperates with the most specialized consultants in order to stay ahead of developments and fully exploit emerging opportunities,
- ✓ continuously monitors new applications of existing technologies, particularly Artificial Intelligence (AI), with a view to ensuring their responsible and effective use.

For the above reasons, this specific risk is assessed as real but, in any case, fully manageable at the present time.

4. Credit Risk

The Management of the Company and the Group, on the basis of its internal operating principles, ensures that the sale of goods and services takes place to customers of high creditworthiness and capacity.

Due to the expansion of the Company's and the Group's activities abroad, this risk is currently considered to be present with regard to customers from other countries, including different geographic regions and, for whom the effective assess their creditworthiness and reliability is not always readily achievable.

For this reason, the Company and the Group continuously develop and evolve internal operating mechanisms with regard to the processes of negotiations, contracts, and project management, in order to more effectively address this specific risk.

Within this framework and the evaluation methods available to the Group, this risk is assessed at the present time as controlled and manageable. However, should there be a deterioration in the prevailing conditions of economic activity development in the coming months, this risk may affect the collectability of receivables and, by extension, the results of the Company and the Group in general.

An analysis of trade receivables is presented in Note 13 of the financial statements.

5. Liquidity Risk

Management places particular importance on handling this specific risk, on monitoring through monthly and quarterly forecasting, on the continuous monitoring of cash flows (inflows and outflows), and on the ongoing evaluation and reassessment of the strategy associated with its effective management.

Within the above framework and on the basis of the existing data, this risk is assessed as fully controllable and manageable. The deterioration, however, of the economic conditions of the global market and the reversal of the forecasts for expected economic growth, in combination with the prevailing conditions of uncertainty and insecurity, may affect, albeit in a controlled manner, the liquidity of the Company and the Group.

In notes 19, 20, 21 and 22 of the financial statements, a table is presented with the Group's loans and other liabilities.

6. Exchange rate risk

The Group operates at an international level and is therefore exposed to foreign exchange risk arising mainly from the US dollar and the British pound. This risk arises primarily from commercial transactions in foreign currency, as well as from net investments in foreign economic entities.

The Company's Management continuously monitors the foreign exchange risks that may arise and evaluates the potential need to take relevant measures. The volatility of exchange rates and the uncertainty prevailing in the international financial environment render this risk real and capable, to the extent that significant changes occur in the relevant exchange rates, of affecting the results and performance of the Group during the second half (H2) of the current financial year.

7. Interest rate Risk

The interest rate risk for the Group is considered at the present time to be manageable, given that the Group has limited and, in any case, controlled exposure to bank borrowing.

It is the Group's policy to maintain the level of total borrowing at a variable interest rate and to intervene correctively whenever required, while at the same time avoiding, to the extent permitted by overall business activity, exposure to further borrowing.

The Group's limited exposure to loan capital constitutes the essential hedge against interest rate risk. In any event, Management monitors developments in the level of interest rates and assesses their potential effects on the financial position and results of the Group.

8. Risks from climate change

The Company, recognizing both the risks associated with the phenomenon of climate change and its obligations regarding the need for continuous improvement of its environmental performance, follows a course of sustainable development and conducts its activities in a manner that ensures, to the maximum extent possible, the protection of the environment.

To address the risks arising from climate change, the Company promotes and implements a policy focused on the following pillars:

- ✓ drafting of an emergency plan for the management and response to extreme natural phenomena at the Group's facilities,

- ✓ assessment of the environmental impacts of the Company's activities, recording and evaluation of potential risks, adoption of necessary preventive measures,
- ✓ carrying out regular inspections to confirm implementation and assess the effectiveness of the measures,
- ✓ replacement of energy-intensive equipment with new equipment of lower energy requirements,
- ✓ continuous monitoring of energy consumption and adoption of measures for its further reduction,
- ✓ raising awareness- and informing the Company's employees on energy-saving matters,
- ✓ continuous training and awareness of staff in each area of activity, adapted to the duties and needs of each employee, in order to promote an environmentally responsible culture,
- ✓ motivating the Company's partners on environmental protection issues and strengthening their environmental awareness.

9. Risks arising from current geopolitical developments

Given that the Group does not have a direct presence, through a subsidiary company, in the geographic regions involved, there does not appear to be any direct risk either at the level of production operations or to the safety of the Group's employees. In addition, there does not appear to be any direct impact on the Group's turnover, given that there are no significant projects under implementation in the countries involved in the conflict, with the exception of the wider Middle East region.

Nevertheless, the strong outward orientation of the Group, the negative effects of the ongoing geopolitical tensions on global economic activity, potential disruptions to international supply and economic chains, inflationary pressures, exchange rate fluctuations, volatility in international markets and the slowdown of economic growth in individual geographic regions, as well as the inability to reliably predict the intensity, duration and ultimate outcome of geopolitical developments, render this risk capable of affecting, directly or indirectly, the activity and performance of the Group as a whole.

For this reason, Management monitors international developments on a continuous and systematic basis and assesses their potential effects on the operation, activity and financial figures of the Company and the Group, in order for appropriate measures to be taken in a timely manner to ensure their uninterrupted operation.

10. Risks from energy costs

The persistence of elevated energy cost levels and possible further fluctuations in international energy prices may lead to a further increase in the Group's operating expenses while depending on the duration and intensity of the phenomenon, they may indirectly affect demand for the Group's products and services, through their effect on the general economic environment.

In any case, the Management of the Group closely and on a daily basis monitors developments, while also assessing and taking where required, appropriate measures to limit the relevant risk.

11. Risk concerning the security of personal data

Commercial entities in general, and in particular those operating with a broad client base by providing products and services to large organizations, face risks concerning the security of their systems and infrastructures, which risks may affect the integrity and security of any form of information they manage,

such as personal data of customers, partners or employees and confidential corporate information. Consequently, this risk is always characterized as existent.

The Group collects, stores and uses data in the ordinary course of its business and protects it in accordance with data protection legislation. In order to mitigate the related risks, the Group develops and continuously evolves all necessary policies and procedures, always in connection with and in application of the applicable legislative and regulatory framework, supervises their implementation, designs new security systems and infrastructures, and evaluates their effectiveness and compliance with the regulatory framework for the protection of personal data.

12. Risk of Legal & Regulatory Compliance

The Company, in view also of the strong outward orientation that it systematically promotes and has developed, operates in countries with diverse legal and regulatory frameworks, which are subject to frequent changes. As a result of, the Company is exposed to the risk of non-compliance with the legal and regulatory framework in force from time to time, at the business, labor, social, and product level.

In the event of a breach of the applicable regulations, the competent authorities may impose administrative fines or sanctions, as well as revoke or refuse to renew licenses and approvals. In order to avoid risks and penalties from the non-compliance or deficient compliance with the laws and regulations in force, the Company's Management, in cooperation with the head of the Regulatory Compliance Unit, ensures the timely and regular briefing of the responsible persons/executives regarding the obligations arising from the implementation of the legislation and the importance of their faithful and timely observance. Furthermore, the regulatory compliance officer carries out relevant checks to ascertain the fulfillment of the related obligations.

13. Macroeconomic Environment

The Company's activity, as expected, is affected by the fluctuations in macroeconomic factors in both of the domestic and the international market, which may impact the Company's financial results. In particular, international economic and geopolitical developments, changes in tariff and trade policies, changes in interest rates and exchange rates, fiscal policies of all kinds, as well as, in general, key macroeconomic factors such as inflation and the course of GDP, may exert pressure on all of the Company's counterparties, and may affect, directly or indirectly, the results of the Company and the Group.

In any case, the Company's Management systematically and closely monitors the relevant developments and assesses their potential effects, in order to be in a position to take, in a timely manner, the necessary measures to address the challenges arising from time to time and to ensure the smooth operation of its business.

SECTION E

Significant transactions with related parties

The Company and the Group purchase products and services and provide services, in the ordinary course of business, to companies that are related parties. During the reporting period (first half of the current fiscal year), transactions with related parties, within the meaning of IAS 24, were carried out under normal market conditions.

In particular, this Section includes:

- (a) the transactions between the Company and its related parties which materially affected the financial position or performance of the Company during the first half (H1) of fiscal year 2026 (01.01.2026–30.06.2026), and
- (b) any changes in transactions between the Company and its related parties as described in the latest Annual Report, which could have a material impact on the financial position or performance of the Company during the first half (H1) of fiscal year 2026 (01.01.2026–30.06.2026).

The Group's transactions with the related parties are listed below:

Intercompany transactions	Sales		Purchases	
Amounts in €	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
GLOBAL SOFT A.E.	66.953	64.754	-	-
PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD	179.200	175.790	-	-
PROFILE SOFTWARE (UK) Ltd	167.450	418.573	-	-
PROFILE DIGITAL SERVICES A.E.	5.520	5.520	-	-
PROFILE TECHNOLOGIES MON.AEBEP	100.813	120.854	569.956	675.908
LOGIN S.A.	253.740	192.157	2.790	12.870
CENTEVO AB	38.689	94.269	-	-
PROFILE SOLUTIONS UK	-	-	164.374	-
ALGOSYSTEMS	-	-	98.543	-
Σύνολο	812.365	1.071.917	835.663	688.778

The balances of receivables and liabilities of the Company with related parties at the end of the first half (H1) of fiscal year 2026 are analyzed as follows:

Intercompany balances	Receivables		Payables	
Amounts in €	30/6/2026	31/12/2025	30/6/2026	31/12/2025
GLOBAL SOFT S.A	24.133	22.766	169.360	315.680
PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD	1.838.256	983.927	140.410	140.410
COMPUTER INTERNATIONAL FRANCHISE LLC	172.519	172.519	-	-
PROFILE SOFTWARE (UK) Ltd	408.778	633.572	158	183
PROFILE DIGITAL SERVICES S.A.	-	-	473.800	480.400
PROFILE TECHNOLOGIES SINGLE MEMBER S.A	362.457	527.895	681.375	1.580.911
LOGIN S.A.	127.986	111.969	18.378	15.588
CENTEVO AB	38.689	246.041	-	-
PROFILE SOLUTIONS UK	-	-	48.077	-
ALGOSYSTEMS	7.893	-	98.411	-
Total	2.980.711	2.698.689	1.629.969	2.533.172

The balance of the bond loan of the Parent company to its 100% subsidiary under the name “PROFILE TECHNOLOGIES MON. AEBEP” amounted on 30/06/2026 to €3,500,000 (31/12/2025: €5,800,000).

By the Minutes of the Board of Directors of the Parent Company dated 05/01/2026, its participation in the share capital increase of its wholly-owned (100%) subsidiary, «PROFILE SYSTEMS & SOFTWARE (CYPRUS) LIMITED», was approved, while, by the resolution of the Board of Directors of the subsidiary dated 07/01/2026, the issuance of 157,500 new ordinary shares was carried out. The Parent Company covered the above increase in full, paying a total amount of €1,800,005.

Transactions with related natural persons, as defined by International Accounting Standard (IAS) 24, for the first half (H1) of 2026 are as follows:

For the first half (H1) of 2026:	Group	Company
Remuneration of Directors and members of Management	1,135,610	917,016

It is further noted that:

- There are no transactions with other related parties of the Company within the meaning of International Accounting Standard (IAS) 24, other than those referred to above.
- No loans or credit facilities of any kind have been granted to members of the Board of Directors or to other senior executives of the Company and their families.
- The amounts referred to in the above Table relate to fees for the personal services/work provided to the Company, attendance fees, and transactions of the members of the Company's Management and senior executives, as well as any stock option rights during the current period.
- These transactions do not contain any exceptional or individualized feature that would necessitate further analysis by related party.
- Apart from the aforementioned remuneration, there are no other transactions between the Company and senior executives and members of the Board of Directors.
- There is no transaction carried out outside and beyond the usual market terms.
- There is no transaction whose value exceeds 10% of the value of the Company's assets, as presented in its latest published financial statements.
- There is no transaction that is assessed as significant, pursuant to Circular No. 45/2011 of the Hellenic Capital Market Commission.

SECTION F

Explanatory Report of the Board of Directors

This Section is presented in addition to the minimum content required under Article 5 of Law 3556/2007, for the purpose of providing fuller and more adequate information to shareholders and the investing public, and constitutes an integral and indivisible part of this Report of the Board of Directors.

Share Capital – Equity Shares

1. Structure of the Company's share capital

The Company is listed on the regulated market of Euronext Athens and its shares are traded in their entirety on its Main Market. The Company's shares are dematerialized, common, registered with voting rights, freely tradable and transferable.

Pursuant to the resolution of the Company's Board of Directors dated 01.12.2025, and within the framework of the annual implementation of the Share Allocation Program as approved by 1st Reiterative Annual Ordinary General Meeting of shareholders of 25 May 2018, for selected executives of the Company and its affiliated companies, the Company's share capital was increased by the amount of seventeen thousand nine hundred forty euros (€17,940.00) through the issuance of seventy-eight thousand (78,000) new common registered shares with a nominal value of twenty-three euro cents (€0.23) each and a disposal price of eighty-five euro cents (€0.85) per share, with the difference between the disposal price of the aforementioned new shares and their nominal value, amounting to €48,360.00, being credited to a special reserve account "Share premium".

As a result, the Company's share capital currently amounts to five million seven hundred nine thousand five hundred four euros and eighty-two eurocents (€5,709,504.82) and is divided into twenty-four

million eight hundred twenty-three thousand nine hundred thirty-four (24,823,934) common registered shares, each with a nominal value of twenty-three eurocents (€0.23).

Each share carries all rights and obligations defined by law and the Company's Articles of Association. Ownership of a share automatically entails full and unconditional acceptance of the Company's Articles of Association and of the resolutions adopted in accordance with law and the Articles of Association by the competent corporate bodies. Each share grants one (1) voting right, subject to the provisions of Article 50 of Law 4548/2018 regarding treasury shares.

As at the date of approval of this Report, the Company holds 583,203 treasury shares, with an average acquisition cost of €7.8937 per share, representing approximately 2.3494% of its share capital and corresponding voting rights.

2. Restrictions on the transfer of shares of the Company

The transfer of Company shares is conducted as defined by law and there are no restrictions in its Articles of Association in respect of their transfer, especially since these are intangible shares listed on the regulated market of the Euronext Athens.

3. Significant direct or indirect holdings within the meaning of Law 3556/2007

The information regarding the number of shares and voting rights of the persons holding significant participations has been drawn from the share register maintained by the Company and from the notifications lawfully and pursuant to MAR submitted to the Company by the shareholders.

The Company's significant participations are the following:

- "GLOBALSOFT S.A. FOR THE DEVELOPMENT AND MARKETING OF SOFTWARE AND HARDWARE FOR COMPUTER SYSTEMS", with its registered office in Nea Smyrni, Attica, in which the parent company participates with a participation rate of 97.09%,
- "PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD", with its registered office in Cyprus, in which the parent company has a 100% stake,
- "COMPUTER INTERNATIONAL FRANCE LTD", based in Nea Smyrni, Attica, in which the parent company participates with a participation rate of 50.18%. It is noted that the said Company has been dissolved and is in liquidation, which (liquidation) has not yet been concluded,
- "PROFILE SOFTWARE (UK) LTD", based in the United Kingdom, in which the Cypriot subsidiary PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD participates with a 100% stake,
- "PROFILE SOCIÉTÉ ANONYME FOR THE DIGITAL RECORDING, STORAGE AND DISPOSAL OF COURT PROCEEDINGS", with registered office in Nea Smyrni, Attica, in which the parent company (special purpose) participates with a 100% participation percentage,
- "LOGIN S.A.", based in France, in which PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD holds a 99.92% stake and PROFILE SOFTWARE (UK) LTD holds a stake of 0.08% and
- "PROFILE TECHNOLOGIES SINGLE-MEMBER COMMERCIAL & INDUSTRIAL INFORMATION TECHNOLOGY COMPANY", based in Thessaloniki and in which the parent company participates with a 100% stake,
- "CENTEVO A.B.", with its registered office in Stockholm, Sweden and presence through a permanent facility-branch in Oslo, Norway, in which PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD holds a 100% stake,

- “ALGOSYSTEMS TECHNICAL COMMERCIAL COMPANY OF INFORMATION, AUTOMATION AND METROLOGY S.A.”, with registered office in Kallithea, Attica, in which the company participates with 87.23% (it is noted that as at 30.6.2026 the percentage amounted to 87.23%, while at the time of preparation hereof it already amounts to 89.40%),
- “PROFILE SOLUTIONS HOLDINGS LIMITED”, headquartered in Leicester, England, (formerly named “INDIGO (LONDON) HOLDINGS LIMITED”, in which “PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD” holds a participating interest of 100%,
- “PROFILE SOLUTIONS UK LIMITED”, headquartered in Leicester, England, (formerly named “CONTEMI SOLUTIONS (LONDON) LIMITED”, in which “PROFILE SOLUTIONS HOLDINGS LIMITED” holds a participating interest of 100%.

Furthermore, the significant direct or indirect participations in the share capital and the voting rights of the Company pursuant to the provisions of articles 9 to 11 of L. 3556/2007 are the following:

- Charalambos Stasinopoulos: 6,681,472 shares and voting rights (26.92%).
- Latover Holdings Limited (100% interest of Mr. Char. Stasinopoulos): 3,543,660 shares and voting rights (14.28%)

4. Shares conferring special control rights

There are no shares which grant special control rights.

5. Restrictions on the right to vote

The Company’s Articles of Association do not provide for any restrictions to the right of vote derived from its shares, nor has the Company been notified of such restrictions.

6. Shareholder Agreements of the Company

The Company is not aware of any agreements between shareholders which entail restrictions to the transfer of shares or to the exercise of the rights of vote.

7. Rules for the appointment and replacement of members of the Board of Directors and the amendment of the Articles of Association

In respect of the appointment and replacement of members of the Company’s Board of Directors and of issues related to the amendment of its Articles of Association, no rules subsist today that differ from the provisions of L. 4548/2018, as currently in force.

8. Authority of the Board of Directors for the issuance of new shares or the acquisition of treasury shares

There is no permanent special competence of the Board of Directors or certain members thereof for the issuance of new shares or the purchase of treasury shares in accordance with Article 49 of Law 4548/2018. The relevant competence and authority to the Board of Directors is always granted by a relevant resolution of the General Meeting of Shareholders of the Company.

Already, the Annual Ordinary General Meeting of the Company’s shareholders of 31 May 2024 decided, in accordance with the provisions of article 49 of Law 4548/2018, to implement a share buy-back programme. In execution of this resolution, the Board of Directors, by its resolutions of 14 June 2024 and 3 June 2025, proceeded with the implementation and subsequent recommencement of the programme. Within the framework of this programme, during the reporting period (H1 of financial year

2026) and until its completion, the Company purchased a total of thirty thousand (30,000) of its own common, registered shares.

Furthermore, the Ordinary General Meeting of the Company's shareholders of 4 June 2026 approved a new share buy-back programme, granting the Board of Directors the requisite authorisation for its implementation. In execution of the above resolution, the Board of Directors, by its resolution of 5 June 2026, resolved to commence the implementation of the new share buy-back programme as of 8 June 2026, for a duration of twenty-four (24) months, with the possibility of acquiring up to one million (1,000,000) treasury shares, at a purchase price range of from four Euro (€4.00) to twenty Euro (€20.00) per share.

During the reporting period (first half of the 2026 financial year), the Company acquired 121,629 treasury common registered shares, at an average acquisition price of €7.6369 per share, which correspond to 0.4899% of its share capital.

Following the above acquisitions, the Company held a total of three hundred eighty-one thousand, two hundred three (381,203) treasury shares, representing 1.5356% of the Company's total shares.

9. Important agreements that take effect, are amended or expire in the event of a change in the Company's control, upon a public offer

No important agreement exists whatsoever, entered into by the Company, which takes effect, is amended or expires in the event of a change in the Company's control, following a public offer.

10. Important agreements with members of the BoD or the Company's staff.

Between the Company and the members of the Board of Directors or its staff, there is only one agreement (and in particular between the Company and its Managing Director and President of the BoD), which provides for special compensation, in the events of redundancy or dismissal without substantial reason or termination of office or engagement owing to any public offer.

SECTION G

Information on labor and environmental issues

(1) As of 30.06.2026, the Group employed 368 permanent full-time employees and the Company employed 138, respectively.

It should be noted that the Company's relations with its personnel are excellent, and no labor issues have arisen, as one of the main priorities of the Company's Management is the preservation and strengthening of industrial peace and the continuous improvement of working conditions, in order to achieve the maximum possible utilization of human resources at a productive level. The Company ensures daily that all necessary and appropriate measures are taken, and the recommended practices are adopted in each case, in order to fully comply with the applicable labor and social security legislation. One of the fundamental principles governing the operation of the Group is the continuous training of personnel and the strengthening of corporate culture at all levels of the Group's operations and activities.

(a) diversification and equal opportunities policy

The Group's Management, placing the utmost importance on respect for diversity and in implementation of the relevant policy, does not discriminate in matters of recruitment, remuneration or promotion on the basis of gender, race, religion, colour, nationality, religious beliefs, age, marital

status, sexual orientation, educational or professional background, membership of trade union bodies or any other characteristics.

The only factors taken into consideration are the training, specialization, experience, efficiency and the individual's abilities and skills in general, while it encourages and advises all employees to respect the diversity in every employee, customer and supplier of the Group and to not tolerate any behavior which is likely to create discriminations of any form.

(b) respect of the rights of employees

The Management of the Group upheld, without deviation, the current labor legislation and respects the relevant provisions and stipulations on child labor, human rights and the possibility of participation of the employees in trade unions.

(c) hygiene and safety at work

The protection of health and safety of the employees constitutes a top priority for the Management of the Group, which systematically monitors and checks all risks that are likely to arise from its activity and takes all necessary preventive measures to avoid accidents.

At the same time, all employees attend training seminars on occupational health and safety. The Group's Management also ensures compliance with fire safety requirements and appropriate preparedness for emergency situations. In this context, employees receive training in fire prevention and firefighting, including the use of portable firefighting equipment, while emergency drills are also conducted to ensure the prevention of and effective response to emergency situations.

(d) employee training and development

The business success of both the Group and especially the Company is based on its people. The Company provides a working environment characterized by stability and security, so that all employees are motivated to be productive and focused on achieving the best result, to take initiatives for the benefit of the corporate interest and to manage their personal development with zeal and integrity.

Through the Human Resources Department, the Company's Management distinguishes the skills of employees and places them in positions where they will contribute to the maximum degree and will be able to be distinct.

Moreover, the Group recognizes the importance of sustainable development and the continuous improvement of environmental performance, in compliance with applicable legislation, the regulatory developments of the European Union and international standards. Within this framework, it conducts its activities in a manner that ensures the protection of the environment, the health and safety of employees, as well as the creation of long-term value for all stakeholders.

The Group seeks to improve the environmental conduct of its employees, promoting pollution prevention, recycling and environmental management, while at the same time strengthening ecological awareness at all levels of its organizational structure.

Within this framework, Management has proceeded with the preparation and adoption of a Sustainability Policy, with the aim of incorporating sustainability matters — including environmental, social and corporate governance matters — into the corporate culture and strategy, in accordance with applicable regulatory requirements and international standards, with a view to creating long-term value and making a positive contribution to society.

SECTION H**Significant events after 30 June 2026 and up to the preparation of this Interim Report – Other information****1. Extraordinary General Meeting of shareholders and return of capital**

On 23 July 2026, Thursday, at 14:00, an Extraordinary General Meeting of the Company's shareholders was held at the Company's registered offices (199 Syngrou Avenue, Nea Smyrni, Attica), attended in person or by proxy by shareholders representing 16,106,130 common, registered shares and an equal number of voting rights, i.e. 66.09% of the Company's share capital and voting rights. It is noted that, with respect to 456,203 common, registered shares, the rights of attendance and voting are suspended, pursuant to Article 50, paragraph 1, item (a) of Law 4548/2018, as treasury shares of the Company, and these shares were not counted for the purposes of establishing a quorum (accordingly, the total number of shares and voting rights on the basis of which the quorum was calculated at the said Extraordinary General Meeting, excluding the above-mentioned treasury shares, amounted to 24,367,731 shares and voting rights).

The Extraordinary General Meeting of the Company's shareholders adopted the following resolutions on the items of the agenda, as such resolutions are presented on the basis of the voting results per item, in accordance with the provisions of Article 133, par.2 of Law 4548/2018, which have also been posted on the Company's legally registered website (www.profilesw.com).

On Item 1, it unanimously approved the increase of the Company's share capital by the total amount of €5,957,744.16, through the capitalization of the reserves recorded under the "share premium reserves" and "other reserves" accounts formed by the Company, such capitalization being carried out by increasing the nominal value of each share of the Company by €0.24, that is, from €0.23 to €0.47.

On Item 2, it unanimously approved the equal reduction of the Company's share capital by the amount of €5,957,744.16, by reducing the nominal value of each share of the Company by €0.24, that is, from €0.47 to €0.23, and the return-payment of the corresponding amount to the Company's shareholders.

On Item 3, it unanimously approved the amendment of the relevant Article 5 of the Company's Articles of Association, as a consequence of the resolutions adopted on the first and second items of the agenda, in exactly the form that had been announced by the Company. Lastly, by the same unanimous resolution, it granted the Company's Board of Directors the requisite authorizations to determine all necessary dates (ex-rights date, determination of eligible beneficiaries, commencement of payment of the return, etc.) in relation to the proper implementation and execution of the resolutions on the equal increase and reduction of the Company's share capital, as well as to take the appropriate actions to obtain the relevant approvals from the competent authorities, and to take all necessary steps for the payment of the amount arising from the reduction of the share capital (cash distribution) to the Company's eligible shareholders.

2. Purchase of Treasury shares

From 1 July 2026 to 16 September 2026, the Company purchased 202,000 own common, registered shares, at an average acquisition price of approximately €8.9431 per share. As at the date of issuance of the interim financial statements, the Company holds 583,203 treasury shares, representing approximately 2.3494% of its share capital and the corresponding voting rights.

3. Participation in events

The Profile Group is expected to participate in Sibos 2026, which will be held from 28 September to 1 October 2026 in Miami, USA. During the conference, the Group will be presenting ProfileOne, its new Governed AI Orchestration Platform, showcasing how financial institutions can use Artificial Intelligence in a secure, controlled and operationally-oriented manner. The Group is also expected to present its portfolio of solutions, Axia Custody, Finuevo, Acumen.plus and RiskAvert, which address critical needs in banking, investment management, treasury and risk management.

4. Launch of new solutions

The Profile Group presented ProfileOne, its pioneering operational platform for Agentic AI Orchestration, designed to help financial institutions move from extracting insight to executing business processes under controlled conditions in banking and investment management. Drawing on more than 35 years of Profile's know-how, the platform unifies AI agents, human approvals, business rules, access rights and control mechanisms within a single, controlled execution framework, connecting Profile's solutions with organisations' broader technology ecosystem. It also incorporates native governance mechanisms, such as guardrails, approval workflows, full traceability, explainability business intervention capabilities, ensuring the safe and controlled utilization of Artificial Intelligence.

There are no other significant events that took place after the end of the reporting period, that is, the first half (H1) of the current financial year 2026 (01.01.2026–30.06.2026), up to and including the date of preparation and approval of this Report, which have a material impact on the financial statements and which therefore warrant particular mention and reference in this Report.

Nea Smyrni, 16 September 2026
The Company's Board of Directors

Report of Review of Interim Financial Information

To the Board of Directors of “PROFILE SYSTEMS & SOFTWARE S.A.”

Introduction

We have reviewed the accompanying separate and consolidated statement of financial position of “PROFILE SYSTEMS & SOFTWARE S.A.” (the “Company”), as at 30th June 2026 and the related separate and consolidated Statement of comprehensive income, changes in equity and cash flows for the six-month period then ended, and the selected explanatory notes that comprise the interim financial information, which form an integral part of the six-month period financial report by the Law 3556/2007.

Management is responsible for the preparation and fair presentation of this interim condensed financial statement in accordance with the International Financial Reporting Standards as adopted by the European Union and apply for interim financial information (International Accounting Standard “IAS 34”). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Auditing Standards which have been adopted by the Greek Legislation and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information has not been prepared, in all material respects, in accordance with IAS 34.

Report on other legal and regulatory requirements

Our review has not revealed any material inconsistency or misstatement in the statements of the members of the Board of Directors and the information of the six-month Board of Directors Report, as defined in articles 5 and 5a of Law 3556/2007, in relation to the condensed separate and consolidated financial information.



Palaio Faliro, 16/9/2026
The Certified Public Accountant

FORVIS MAZARS Certified Public Accountants

Business Advisors S.A

14, Amfitheas Ave. -175 64 Palaio Faliro

SOEL Reg. No: 154

Konstantinos Makris

SOEL Reg. No: 26771



**PROFILE COMMERCIAL AND INDUSTRIAL COMPANY OF INFORMATION
TECHNOLOGY SOCIETE ANONYME**

**INTERIM CONDENSED FINANCIAL STATEMENTS
(CONSOLIDATED AND SEPARATE) AS OF 30 JUNE 2026**

The Interim Financial Statements of the period 01.01.2026 – 30.06.2026 of the Company and the Group, presented on pages 39 to 75, have been prepared in accordance with International Accounting Standard (IAS 34) on Interim Financial Reporting, were approved by the Board of Directors at its meeting of 16 September 2026 and are signed by:

- (a) Charalampos Stasinopoulos, Chairman of the BoD,
- (b) Evangelos Angelides, Managing Director
- (c) Giannis Litsios, Chief Financial Officer

INTERIM STATEMENTS OF FINANCIAL POSITION

Amounts in €	Note	GROUP		COMPANY	
		30/6/2026	31/12/2025	30/6/2026	31/12/2025
ASSETS					
Non-current assets					
Property, plant and equipment	10	4.608.507	4.492.382	4.411.525	4.448.563
Right of use assets	24	947.758	783.187	185.246	147.598
Goodwill		3.832.566	2.111.123	-	-
Intangible assets	11	14.281.363	14.420.259	3.841.274	3.677.234
Investments in Related Companies	12	-	-	11.547.706	8.147.702
Deferred tax assets	8	915.385	576.267	357.491	346.109
Other non-current financial assets	-	2.365.583	178.870	3.508.245	5.008.245
Total		26.951.162	22.562.088	23.851.487	21.775.451
Current assets					
Inventories		580.637	226.625	176.241	221.931
Trade receivables	13	15.698.096	12.302.875	7.035.867	7.107.038
Other Receivables	14	20.713.101	18.044.609	18.513.729	17.349.983
Prepayments	14	2.537.767	3.392.110	2.479.166	3.384.886
Financial Assets	15	5.000.110	5.451.426	3.568.691	3.868.694
Cash and cash equivalents	16	27.273.388	25.745.542	13.289.820	14.521.417
Total		71.803.099	65.163.187	45.063.514	46.453.949
TOTAL ASSETS		98.754.261	87.725.275	68.915.001	68.229.400
EQUITY AND LIABILITIES					
Equity					
Share capital	17	5.709.505	5.709.505	5.709.505	5.709.505
Share premium		2.977.710	2.977.710	2.977.710	2.977.710
Treasury Shares	18	(2.796.077)	(1.867.210)	(2.794.980)	(1.866.113)
Reserves		18.766.465	17.766.465	18.640.708	17.640.708
Retained earnings		17.572.964	15.681.235	5.421.734	3.104.693
Total		42.230.567	40.267.705	29.954.677	27.566.503
Non-controlling interest		190.283	(109.038)	-	-
Total equity		42.420.850	40.158.667	29.954.677	27.566.503
LIABILITIES					
Non-current liabilities					
Long Term Borrowings	19	5.598.506	6.676.214	5.598.506	6.676.214
Long term lease liabilities	24	579.377	205.626	132.332	116.701
Deferred tax liabilities	8	386.406	386.786	-	-
Employee benefit obligations		881.002	714.501	140.220	162.062
Government grants	20	1.055.205	1.223.001	-	-
Other non-current liabilities		-	-	3.500	3.500
Long term provisions		55.703	76.605	35.000	35.000
Total		8.556.199	9.282.733	5.909.558	6.993.477
Current liabilities					
Trade payables	21	9.596.823	5.896.325	5.104.471	6.685.801
Income Tax Payable		1.564.507	1.571.479	934.817	818.495
Short Term Borrowings	19	8.895.195	9.294.311	7.658.777	8.055.020
Short term lease liabilities	24	1.109.922	610.855	59.601	36.660
Other Payables	22	24.599.538	19.130.076	17.969.182	16.928.601
Other tax liabilities		2.011.227	1.780.829	1.323.918	1.144.843
Total		47.777.212	38.283.875	33.050.766	33.669.420
Total liabilities		56.333.411	47.566.608	38.960.324	40.662.897
TOTAL EQUITY AND LIABILITIES		98.754.261	87.725.275	68.915.001	68.229.400

The accompanying notes on pages 44 to 75 form an integral part of these interim condensed financial statements.

INTERIM STATEMENT OF COMPREHENSIVE INCOME

Amounts in €		GROUP		COMPANY	
	Note	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Revenue	5	32.163.799	20.075.627	19.130.748	13.306.164
Cost of Sales	6	(19.898.233)	(11.483.740)	(10.544.359)	(8.902.393)
Gross profit		12.265.566	8.591.887	8.586.389	4.403.771
Other Income	6	1.055.531	351.282	21.300	147.301
Distribution expenses	6	(3.127.035)	(1.837.082)	(1.236.051)	(1.035.533)
Administrative expenses	6	(2.218.492)	(1.180.877)	(1.095.068)	(806.263)
Research and development expenses	6	(1.946.474)	(1.325.409)	(762.467)	(758.447)
Other Expenses	6	(121.911)	(353.735)	(48.598)	(21.905)
Operating profit		5.907.185	4.246.066	5.465.505	1.928.924
Dividends income	-	-	-	1.000.000	1.300.000
Finance income/(expenses) net	7	(271.585)	(569.598)	(438.104)	(332.337)
Profit before tax		5.635.600	3.676.468	6.027.401	2.896.587
Income tax	8	(695.978)	(642.152)	(710.374)	(316.649)
Net profit after tax (A)		4.939.622	3.034.316	5.317.027	2.579.938
Non Controlling Interest		(52.985)	(2.234)	-	-
Net profit attributable to the Shareholders of the Parent Company		4.992.607	3.036.550	5.317.027	2.579.938
Other Comprehensive Income					
Items that will not be subsequently reclassified to profit and loss					
Foreign exchange differences from translating foreign operations		(100.892)	(439.569)	-	-
Other Comprehensive Income/ (Expenses) after taxes (B)		(100.892)	(439.569)	-	-
Total Comprehensive Income/ (Expenses) (A+B)		4.838.730	2.594.747	5.317.027	2.579.938
Shareholders of the Parent Company		4.891.715	2.596.981	-	-
Non Controlling Interest		(52.985)	(2.234)	-	-
Basic Earnings Per Share	9	0,2033	0,1231	0,2166	0,1046
Diluted Earnings Per Share	9	0,2033	0,1229	0,2166	0,1044

The accompanying notes on pages 44 to 75 form an integral part of these interim condensed financial statements.

INTERIM STATEMENT OF CHANGES IN EQUITY (CONSOLIDATED)

GROUP

Amounts in €	Share capital	Share premium	Treasury Shares	Statutory reserve	Other Reserves	Tax Free Reserves	Retained Earnings	Non-controlling interest	Total
Total equity on January 1, 2025	5.691.565	2.929.350	(900.134)	1.308.075	11.762.725	2.638.579	12.965.185	(108.718)	36.286.627
Profit after tax for the period	-	-	-	-	-	-	3.036.550	(2.234)	3.034.316
Other comprehensive income for the period	-	-	-	-	-	-	(439.569)	-	(439.569)
Total Comprehensive Income	-	-	-	-	-	-	2.596.981	(2.234)	2.594.747
Purchase of Treasury Shares (note 18)	-	-	(968.245)	-	-	-	-	-	(968.245)
Sale of Treasury Shares (note 18)	-	-	1.707.123	-	-	-	250.261	-	1.957.384
Establishment of statutory reserve	-	-	-	129.883	-	-	(129.883)	-	-
Dividends	-	-	-	-	-	-	(1.599.970)	-	(1.599.970)
Stock Option reserve	-	-	-	-	2.751	-	-	-	2.751
Transfer of Intragroup dividends	-	-	-	-	1.300.000	-	(1.300.000)	-	-
Total equity on June 30, 2025	5.691.565	2.929.350	(161.256)	1.437.958	13.065.476	2.638.579	12.782.574	(110.952)	38.273.294
Total equity on January 1, 2026	5.709.505	2.977.710	(1.867.210)	1.559.657	13.568.229	2.638.579	15.681.235	(109.038)	40.158.667
Profit after tax for the period	-	-	-	-	-	-	4.992.607	(52.985)	4.939.622
Other comprehensive income for the period	-	-	-	-	-	-	(100.892)	-	(100.892)
Total Comprehensive Income	-	-	-	-	-	-	4.891.715	(52.985)	4.838.730
Purchase of Treasury Shares (note 18)	-	-	(928.867)	-	-	-	-	-	(928.867)
Acquisition of subsidiaries (note 12)	-	-	-	-	-	-	-	352.306	352.306
Dividends	-	-	-	-	-	-	(1.999.986)	-	(1.999.986)
Transfer of Intragroup dividends	-	-	-	-	1.000.000	-	(1.000.000)	-	-
Total equity on June 30, 2026	5.709.505	2.977.710	(2.796.077)	1.559.657	14.568.229	2.638.579	17.572.964	190.283	42.420.850

The accompanying notes on pages 44 to 75 form an integral part of these interim condensed financial statements.

INTERIM STATEMENT OF CHANGES IN EQUITY (SEPARATE)

COMPANY

Amounts in €	Share capital	Share premium	Treasury Shares	Statutory reserve	Other Reserves	Tax Free Reserves	Retained Earnings	Total
Total equity on January 1, 2025	5.691.565	2.929.350	(899.037)	1.238.956	11.705.954	2.639.597	1.490.521	24.796.906
Profit after tax for the period	-	-	-	-	-	-	2.579.938	2.579.938
Total Comprehensive Income	-	-	-	-	-	-	2.579.938	2.579.938
Purchase of Treasury Shares (note 18)	-	-	(968.245)	-	-	-	-	(968.245)
Sale of Treasury Shares (note 18)	-	-	1.707.123	-	-	-	250.261	1.957.384
Establishment of statutory reserve	-	-	-	128.997	-	-	(128.997)	-
Dividends	-	-	-	-	-	-	(1.599.970)	(1.599.970)
Stock Option reserve	-	-	-	-	2.751	-	-	2.751
Transfer of Intragroup dividends	-	-	-	-	1.300.000	-	(1.300.000)	-
Total equity on June 30, 2025	5.691.565	2.929.350	(160.159)	1.367.953	13.008.705	2.639.597	1.291.753	26.768.764
Total equity on January 1, 2026	5.709.505	2.977.710	(1.866.113)	1.489.653	13.511.458	2.639.597	3.104.693	27.566.503
Profit after tax for the period	-	-	-	-	-	-	5.317.027	5.317.027
Total Comprehensive Income	-	-	-	-	-	-	5.317.027	5.317.027
Purchase of Treasury Shares (note 18)	-	-	(928.867)	-	-	-	-	(928.867)
Dividends	-	-	-	-	-	-	(1.999.986)	(1.999.986)
Transfer of Intragroup dividends	-	-	-	-	1.000.000	-	(1.000.000)	-
Total equity on June 30, 2026	5.709.505	2.977.710	(2.794.980)	1.489.653	14.511.458	2.639.597	5.421.734	29.954.677

The accompanying notes on pages 44 to 75 form an integral part of these interim condensed financial statements.

INTERIM STATEMENTS OF CASH FLOWS

Amounts in €	Note	GROUP		COMPANY	
		1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Cash flows from operating activities					
Profit before tax		5.635.600	3.676.468	6.027.401	2.896.587
Adjustments for:					
Depreciation	10,11,24	2.097.272	1.725.468	497.830	495.358
Provisions		104.767	156.532	71.616	37.183
Gain on the Acquisition of a Subsidiary		(806.548)	-	-	-
Stock Option Reserve		-	2.751	-	2.751
Non-cash income/expenses		(167.796)	(179.989)	-	(2.560)
Results (income, expenses, profits and losses) of investment activity		28.039	(145.167)	(971.969)	(1.245.207)
Exchanges Differences		(302.487)	(30.833)	(24.689)	53.528
Interest expense and similar expenses		268.243	461.278	434.762	224.016
Operating profit before changes in working capital		6.857.090	5.666.507	6.034.951	2.461.656
(Increase) / Decrease					
Inventories		(243.796)	(18.764)	45.690	(18.764)
Receivables		1.849.449	3.060.288	1.431.460	806.796
Payables (banks excluded)		(2.453.289)	(4.283.737)	(2.761.661)	372.827
Payments for staff compensation		(98.851)	(20.104)	(45.368)	(20.104)
Interest and related costs paid		(941.715)	(392.753)	(612.131)	(433.327)
Income tax paid		(169.021)	(370.965)	-	(256.449)
Net cash from/used in operating activities (a)		4.799.867	3.640.472	4.092.941	2.912.635
Cash flows from investing activities					
Purchase of Financial Assets	15	(1.374.245)	(1.043.427)	(676.973)	(843.427)
Purchase of tangibles and intangible assets	10,11	(1.247.865)	(1.153.903)	(592.387)	(471.239)
Acquisition of subsidiaries, associated companies, joint ventures, and other investments	12	(1.941.332)	-	(3.000.005)	(1.036.642)
Interest Received		358.295	(29.276)	177.367	109.828
Dividends Received		-	-	200.000	-
Proceeds from sale of securities	15	1.937.831	478.093	977.108	278.093
Net cash from/used in investing activities (b)		(2.267.316)	(1.748.513)	(2.914.890)	(1.963.387)
Cash flows from financing activities					
Purchase/Sale of treasury shares	18	(928.867)	1.061.755	(928.867)	1.061.755
Payments of from financial leases liabilities	24	(455.649)	(184.245)	(31.519)	(18.395)
Government Grants		1.743.546	-	-	-
Receipts of borrowings	19	-	2.197.012	-	2.197.012
Payments of borrowings	19	(1.473.951)	(310.160)	(1.473.951)	(310.160)
Net cash from/used in financing activities (c)		(1.114.921)	2.764.362	(2.434.337)	2.930.212
Net increase/ (decrease) in Cash and cash equivalents (a) + (b) + (c)					
		1.417.630	4.656.321	(1.256.286)	3.879.460
Cash & equivalents at the beginning of the period		25.745.542	16.735.111	14.521.417	6.614.000
Currency translation differences on cash and bank overdrafts		110.216	120.425	24.689	(53.527)
Cash and cash equivalent at the end of the year		27.273.388	21.511.857	13.289.820	10.439.933

The accompanying notes on pages 44 to 75 form an integral part of these interim condensed financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION ABOUT THE COMPANY AND THE GROUP

The Company under the name **“PROFILE COMMERCIAL AND INDUSTRIAL INFORMATICS S.A.”** and the trade name **“PROFILE SYSTEMS & SOFTWARE”** (hereinafter for brevity also referred to as the “Company” or the “Parent” or “Profile”) and its subsidiaries (hereinafter, together with the Company, referred to as the “Group”) are engaged in the sector of software and computer manufacturing and trading, the provision of data transmission services through selected and other communication networks, in the provision of maintenance services and support services and services relating to the fields of defense, security and protection, and generally in the fields described in Article 3 of the Company’s Articles of Association.

The Company is headquartered in the Municipality of N. Smyrni, Attica, at 199 Syngrou Avenue, and employed 138 employees as of 30/6/2026, while the Group employed a total of 368 employees.

The Company’s shares are listed and traded on Euronext Athens.

The interim financial statements of the Company and the Group for the period ended June 30, 2026 (H1 fiscal year 2026) were approved by the Company’s Board of Directors at its meeting held on September 16, 2026.

2. BASIS OF THE PREPARATION OF THE SIX MONTHS FINANCIAL REPORT

2.1 Basis for the preparation of the Interim Financial Statements

The consolidated financial statements for the first half (H1) of 2026 have been prepared in accordance with International Accounting Standard (IAS) 34 “Interim Financial Reporting.” The interim condensed separate and consolidated financial statements have been prepared on the historical cost basis. In addition, these financial statements have been prepared in accordance with the going concern principle. The application of this accounting basis takes into account the Group’s current and projected financial position.

The accounting principles used are the same as those applied in the audited annual financial statements for the year ended 31/12/2025, taking into account the changes in Standards and Interpretations effective from 01/01/2026.

The interim condensed separate and consolidated financial statements do not include all the information required in annual financial statements and, for this reason, should always be read and evaluated in conjunction with the published audited annual financial statements for the year ended 31 December 2025, which are available on the Company’s website at: <https://www.profilesw.com/about-us/investor-relations/financial-statements/>

Any differences that may arise between the figures in the financial statements and the corresponding figures in the notes are due to rounding.

2.2 Group structure and basis of consolidation

The attached Group interim financial statements comprise the interim financial statements of the Parent Company in addition to the consolidated interim financial statements of the Group and its subsidiaries on which Profile has the ability to exercise control. All subsidiaries (companies in which the Group has direct or indirect ownership of 50% or more voting interest or has the power to control the Board of the investees) have been consolidated.

The Group reassesses at each reporting period whether it exercises substantive and full control over its investments, if facts and circumstances indicate a change in the indicators of substantive control. Subsidiaries are consolidated from the date on which substantive control is transferred to the Group and cease to be consolidated from the date on which such control no longer exists.

The reporting date of the interim financial statements of the subsidiaries coincides with that of the Company, using the same accounting principles.

Profits or losses as well as each item of Other Comprehensive Income are attributed to the shareholders of the Group and to the non-controlling interests, even if this results in a debit balance.

All intra-group balances transactions and unrealized profits and losses resulting from intra-group transactions are eliminated in full in the consolidated financial statements. Where necessary, accounting policies for subsidiaries have been revised to ensure consistency with the policies adopted by the Group. A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- ✓ derecognizes the assets (including goodwill) and liabilities of the subsidiary,
- ✓ derecognizes the carrying amount of any non-controlling interests,
- ✓ recognizes the fair value of any investment retained,
- ✓ recognizes any resulting profit or loss in profit or loss, and
- ✓ reclassifies the parent's share of amounts previously recognized in other comprehensive income to profit or loss.

Investments in subsidiaries in the Company's separate financial statements are measured at cost less any accumulated impairment losses.

The following table presents the subsidiaries included in the consolidation together with the respective ownership interests and the nature of their activities.

Company Name	Country of Headquarters	Activity	% of Group participation	Consolidation Relationship	Integration Method
GLOBAL SOFT AE	Greece	IT Company	97.09%	Direct	Total
COMPUTER INTERNATIONAL FRANCE LTD	Greece	IT Seminars	50.18%	Direct	Total
PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD	Cyprus	IT Company	100.00%	Direct	Total
PROFILE SOFTWARE (UK) LTD**	United Kingdom	IT Company	100.00%	Indirect	Total
PROFILE DIGITAL A.E.	Greece	IT Company	100.00%	Direct	Total
LOGIN S.A.*	France	IT Company	100.00%	Indirect	Total
PROFILE TECHNOLOGIES MON.S.A. & INDUSTRIAL INFORMATICS COMPANY	Greece	IT Company	100.00%	Direct	Total
CENTEVO AB***	Sweden	IT Company	100.00%	Indirect	Total
ALGOSYSTEMS TECHNICAL COMMERCIAL COMPANY OF INFORMATION, AUTOMATION AND METROLOGY S.A.*****	Greece	IT Company	87.23%	Direct	Total
PROFILE SOLUTIONS HOLDINGS LIMITED****	United Kingdom	Holding Company	100.00%	Indirect	Total

* The indirect participation in LOGIN SA amounts to 100% through the participation of the subsidiaries Profile CY (99.92%) and Profile UK (0.08%).

** The participation in PROFILE SOFTWARE (UK) LTD amounts to 100% through the participation of the subsidiary PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD.

***The participation in CENTEVO AB amounts to 100% through the participation of the subsidiary PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD.

**** The participation in PROFILE SOLUTIONS HOLDINGS LTD amounts to 100% through the participation of the subsidiary PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD. The aforementioned company holds 100% of the share capital of PROFILE SOLUTIONS UK LIMITED.

*****The participation in ALGOSYSTEMS S.A. as at the date of preparation hereof now amounts to 89.40%

2.3 Significant Accounting Estimates and Judgements

The preparation of the interim condensed consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) requires, for their proper application, the use of certain significant accounting estimates and assumptions. It also requires Management to exercise judgment in the process of applying the applicable accounting principles. Significant assumptions made by Management for the application of the Company's accounting policies are highlighted where deemed necessary. The estimates and judgments made by Management are described in detail in the financial statements as of 31 December 2025, while they are continuously evaluated and are based on empirical data and other factors, including expectations regarding future events that are considered reasonable under the circumstances.

The accounting principles and calculations on the basis of which the interim condensed consolidated financial statements were prepared are consistent with those used for the preparation of the annual consolidated financial statements for the year ended 31 December 2025 and have been applied consistently across all periods presented.

3. NEW STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS

The interim financial statements have been prepared using accounting policies consistent with those adopted for the preparation of the annual financial statements as of December 31, 2025 and which are comprehensively presented in the notes of the annual financial statements, except for the adoption of the following new and amended standards and interpretations which became effective for the accounting periods beginning January 1, 2026, noted below.

New standards, amendments to standards and interpretations:

Certain new standards, amendments to standards and interpretations have been issued that are mandatory for periods beginning on or after January 1, 2026.

Standards and Interpretations effective for the current financial year

- **IFRS 9 and IFRS 7 (Amendments): Classification and Measurement of Financial Instruments (effective for annual periods beginning on or after 1 January 2026).**

The amendments issued in May 2024 clarify that a financial liability is derecognised on the settlement date and introduce an accounting policy choice for derecognising financial liabilities that are settled using an electronic payment system before the settlement date. Other clarifications relate to the classification of financial assets, including additional guidance for assessing whether a financial asset meets the solely payments of principal and interest (“SPPI”) criterion where it has ESG-linked features, through additional guidance on the assessment of contingent features. Clarifications have also been made regarding non-recourse loans and contractually linked instruments. In addition, the amendments introduce new disclosure requirements for financial instruments with contingent features (e.g. features linked to the achievement of ESG targets) and equity instruments classified as **FVOCI**. The adoption of these amendments did not have a material impact on the consolidated and separate Interim Financial Statements.

- **IFRS 9 and IFRS 7 (Amendments): Contracts Referencing Nature-dependent Electricity (effective for annual periods beginning on or after 1 January 2026).**

The amendments issued in December 2024 aim to help entities better report the financial effects of nature-dependent electricity contracts, which are often structured as power purchase agreements (“PPAs”). Nature-dependent electricity contracts help companies secure their electricity supply from sources such as wind and solar power. The targeted amendments apply only to contracts that expose an entity to variability in the underlying quantity of electricity because the source of generation depends on uncontrollable natural conditions (such as weather conditions), and specifically only to the nature-dependent electricity component of such contracts (not to electricity certificates).

In particular, the amendments (a) address how the “own-use” requirements of IFRS 9 would apply to physical power purchase agreements, (b) permit hedge accounting where such contracts are used as hedging instruments, and (c) introduce new disclosure requirements under IFRS 7 to enable investors

to understand the impact of these contracts on a company's financial performance and cash flows. The adoption of these amendments did not have a material impact on the consolidated and separate Interim Financial Statements.

- **Annual Improvements to IFRS Accounting Standards – Volume 11 (effective for annual periods beginning on or after 1 January 2026).**

The improvements include minor amendments to five standards, namely IFRS 9 Financial Instruments, IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 7 Financial Instruments: Disclosures, IFRS 10 Consolidated Financial Statements, and IAS 7 Statement of Cash Flows. The adoption of these amendments did not have a material impact on the consolidated and separate Interim Financial Statements.

Standards and Interpretations effective for subsequent periods

A number of new standards and amendments to standards and interpretations are effective for subsequent periods and have not been applied in preparing these consolidated and separate financial statements. The Group is currently investigating the impact of the new standards and amendments on its financial statements.

- **IAS 21 (Amendments): The Effects of Changes in Foreign Exchange Rates – Translation into a Presentation Currency of a Hyperinflationary Economy (effective for annual periods beginning on or after 1 January 2027).**

The amendments apply only to entities whose presentation currency is the currency of a hyperinflationary economy. All amounts (including comparative information) are required to be translated using the closing rate at the date of the most recent statement of financial position. In addition, an exception is provided for entities whose functional and presentation currency is the currency of a hyperinflationary economy, so that they are not required to retranslate comparative information for foreign operations whose functional currency is the currency of a non-hyperinflationary economy. The Group and the Company do not expect any material impact on the consolidated and separate Financial Statements from the future adoption of these amendments.

- **IAS 28 (Amendments): Investments in Associates and Joint Ventures (effective for annual periods beginning on or after 1 January 2027).**

In June 2026, the IASB issued targeted amendments to IAS 28 regarding the use of the fair value measurement option as an exception to the application of the equity method for investments in associates and joint ventures by eligible entities. The amendments clarify the scope of this exception to include entities whose main business activity is investing in specified types of assets (in accordance with IFRS 18), allowing them to measure such investments at fair value through profit or loss, instead of applying the equity method.

The amendments become effective upon the entity's first application of IFRS 18. If an entity elects to apply these amendments, the change shall be applied retrospectively in accordance with the requirements of IAS 8. The Group and the Company do not expect any material impact on the consolidated and separate Financial Statements from the future adoption of these amendments.

- **IFRS 18 (New Standard): Presentation and Disclosure in Financial Statements (effective for annual periods beginning on or after 1 January 2027).**

IFRS 18 was issued in April 2024 with the aim of improving the reporting of financial performance and will replace IAS 1 Presentation of Financial Statements. It sets out general and specific requirements for the presentation and disclosure of information in general purpose financial statements, ensuring that they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses. The new standard is applied retrospectively. The Group and the Company are currently in the process of assessing the impact that IFRS 18 will have on the presentation of the consolidated and separate Financial Statements.

- **IFRS 19 (New Standard and Amendments): Disclosures: Subsidiaries without Public Accountability (effective for annual periods beginning on or after 1 January 2027).**

IFRS 19 was issued in May 2024 and will allow subsidiaries whose parent applies IFRS Accounting Standards in its consolidated financial statements to apply IFRS Accounting Standards with reduced disclosure requirements. Subsidiaries are eligible to apply IFRS 19 if they do not have public accountability and their parent applies IFRS Accounting Standards in its consolidated financial statements. A subsidiary does not have public accountability if it does not have equity or debt instruments traded in a public market and does not hold assets in a fiduciary capacity for a broad group of outsiders. Upon its initial issuance, IFRS 19 covered the standards and amendments issued up to February 2021. The amendments to IFRS 19, published in August 2025, extend these simplified disclosure requirements to include standards and amendments issued during the period between February 2021 and May 2024, taking into account changes to the standards that become effective up to 1 January 2027, the date on which IFRS 19 will become applicable. The Group and the Company do not expect any material impact on the consolidated and separate Financial Statements from the future adoption of this Standard and its respective amendments.

- **IFRS 20 (New Standard): Regulatory Assets and Regulatory Liabilities (effective for annual periods beginning on or after 1 January 2029).**

IFRS 20 was issued in May 2026 and will affect companies subject to a rate-regulated framework, which determines how much and when a company can charge its customers. It replaces IFRS 14 Regulatory Deferral Accounts and complements the existing requirements of IFRS 15 Revenue from Contracts with Customers. The standard requires entities to recognise the total allowable compensation for regulated goods or services in the same reporting period in which those goods or services are supplied. It includes new recognition and measurement requirements, as well as presentation and disclosure requirements, to enable users of financial statements to understand how timing differences arising from rate regulation affect an entity's performance, through the recognition of regulatory assets and regulatory liabilities and the corresponding regulatory income and regulatory expense.

The amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates – Translation into a Presentation Currency of a Hyperinflationary Economy and IAS 28 Investments in Associates and Joint Ventures have not yet been endorsed by the EU.

The new standard IFRS 18 Presentation and Disclosure in Financial Statements has been endorsed by

the EU, whereas the new standard IFRS 20 Regulatory Assets and Regulatory Liabilities, the new standard IFRS 19 Disclosures: Subsidiaries without Public Accountability, and the respective amendments thereto have not yet been endorsed by the EU.

4. FINANCIAL RISK MANAGEMENT

The Company and the Group operate, as is known, in a highly competitive and particularly demanding international environment, which is changing swiftly and rapidly. During the last years, the Company and the Group, systematically and with a specific development plan, try to strengthen its extroversion with steady and safe steps, not unilaterally, but in the geographical areas that are of strategic interest, with emphasis on cutting-edge technologies and continuous technological upgrade of the products and solutions it provides, while at the same time developing new activities and promoting its entry into new markets, in order to further strengthen its competitiveness. At the same time, it monitors the developments in the domestic market.

Its specialized know-how, its many years of experience and presence in the field, its organization and the intense activity of all its executives, its wide renown in combination with the study, development and marketing of new products, but also the continuous improvement and upgrading of the existing ones, with emphasis on the quality and the ability to promptly satisfy demand as well as the changing needs of the final customers, the creation of strong infrastructures and the infiltration of new markets, help the Company and the Group remain competitive, notwithstanding the inherent problems facing the sector, which problems have intensified especially during the financial crisis.

The Group's controlled financial exposure, together with its significant qualitative and product diversification, combined with the continuous development and upgrade of its products, as well as the Group's expansion into new, more geographically diversified markets, constitute the main assets it possesses for minimizing the adverse effects of the ongoing energy crisis arising from the prevailing climate of uncertainty in the international environment and the geopolitical and financial instability (inflationary pressures, interest rate increases, etc.). In any case, Management systematically monitors and evaluates the evolution of the above developments and their impact on the financial results, given that their outcome cannot be predicted with certainty. Consequently, depending on the intensity and duration of these phenomena, there is a possibility that part of the Group's broad customer base may be led to suspend and/or postpone investment plans and defer modernization programs.

The usual financial and other risks to which the Group is exposed, and which risks it may also face during the second (H2) half of the 2026 financial year are as follows:

a. Risk of reduction in demand due to the general recession

Although this specific risk is of limited scope, due to the special software categories developed and marketed by the Group, nevertheless the general economic and financial situation prevailing in both the Greek and the international market, combined with the broader climate of uncertainty developing internationally, may affect the level of demand and the timing of implementation of customers' investment plans.

In order to limit the potential effects of changes in demand in individual markets or sectors, the Group develops and offers a wide range of products and solutions across different categories, with a strong international orientation. The development and evolution of the Group's products and solutions is based on the uninterrupted monitoring of market needs and new technologies, while the broadening of its

international presence and the geographic diversification of its activity constitute substantial mitigating factors.

However, the continuing geopolitical and economic uncertainty, as well as its potential effects on investment decisions and financial stability, render this particular risk a real and material one.

b. Risk of increased competition from new entrant companies

This specific risk is always existent and calculable in the field within which the Group operates, particularly when considering the fact that the barriers to entry are not particularly strong in this sector, since the majority of the technical terms used for the implementation and completion of information systems and the customization of software products are widely disseminated on a global scale.

The Company, having now established its strong outward-looking orientation, addresses this specific risk with emphasis on the design and development of high-quality, modular products, on the systematic and targeted improvement, on the upgrading and adaptability of the products it already markets, on the creation of lasting and trust-based relationships with its client base, and on the further expansion of its activities abroad.

At the same time, the Company and the Group place particular emphasis on qualitative and product differentiation, on innovation and on the exploitation of new technological capabilities, including Artificial Intelligence, with the aim of maintaining and further strengthening their competitive position.

c. Risk of technological developments

Technological developments greatly affect the competitiveness of companies operating in the information technology sector. The rapid evolution of technologies, and in particular of Artificial Intelligence (AI), automation and new digital architectures, creates significant growth opportunities, while at the same time requiring continuous investment, adaptation and technological upgrading.

At the same time, the development and broader adaptation of Artificial Intelligence also, gives rise to new requirements in relation to security, reliability, data governance, regulatory compliance, and the proper and controlled use of the relevant technologies.

In any case, the Company monitors technological developments in general and in particular those in the field of artificial intelligence, leveraging the opportunities it offers and making the necessary investments to ensure a consistently high technological level and the competitiveness of its products and solutions.

On the basis of the above, and with a view to reducing, to the greatest extent possible, the risk arising from technological developments while at the same time capitalizing on the opportunities that arise, the Group:

- ✓ develops products on highly efficient and internationally recognized platforms,
- ✓ proceeds with continuous education, training and upskilling of its personnel in technological matters and new technological trends,
- ✓ offers innovative applications tailored to the complex needs and demands of the market,
- ✓ cooperates with the most specialized consultants in order to stay ahead of developments and fully exploit emerging opportunities,

- ✓ continuously monitors new applications of existing technologies, particularly Artificial Intelligence (AI), with a view to ensuring their responsible and effective use.

For the above reasons, this specific risk is assessed as real but, in any case, fully manageable at the present time.

d. Credit Risk

The Management of the Company and the Group, on the basis of its internal operating principles, ensures that the sale of goods and services takes place to customers of high creditworthiness and capacity.

Due to the expansion of the Company's and the Group's activities abroad, this risk is currently considered to be present with regard to customers from other countries, including different geographic regions and, for whom the effective assessment of their creditworthiness and reliability is not always readily achievable.

For this reason, the Company and the Group continuously develop and evolve internal operating mechanisms with regard to the processes of negotiations, contracts, and project management, in order to more effectively address this specific risk.

Within this framework and the evaluation methods available to the Group, this risk is assessed at the present time as controlled and manageable. However, should there be a deterioration in the prevailing conditions of economic activity development in the coming months, this risk may affect the collectability of receivables and, by extension, the results of the Company and the Group in general.

For the better presentation of the above, we set out the following tables:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Receivables from customers and other trade receivables	15.698.096	12.302.875	7.035.867	7.107.038
Other receivables	20.713.101	18.044.609	18.513.729	17.349.983
Other financial assets	2.365.583	178.870	3.508.245	5.008.245
Short term Investments	5.000.110	5.451.426	3.568.691	3.868.694
Cash and cash equivalents	27.273.388	25.745.542	13.289.820	14.521.417
Total	71.050.278	61.723.322	45.916.352	47.855.377

Trade receivables analysis

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Not due	8.641.343	9.490.022	5.618.542	6.955.547
Past due balances	15.576.640	10.223.581	8.313.661	7.020.400
Total	24.217.983	19.713.603	13.932.203	13.975.947
Formed impairment provision	(6.804.879)	(5.675.057)	(5.181.328)	(5.133.238)
Fair value of trade receivables	17.413.104	14.038.546	8.750.875	8.842.709

In the account "Other Receivables" an amount of €1,715 thousand is included, which concerns disputed claims maintained by the Company against entities of the wider Public Sector. Although these specific claims have not, to date, become final and irrevocable so as to enable their compulsory collection, they were nevertheless adjudicated at first instance with a favorable outcome for the Company, and as regards the progress of the proceedings before the appellate Court, they are in a status of judicial expert

examination, the completion of which is difficult due to objective factors (in particular, the long time that has elapsed since the implementation of the said projects).

Despite the fact that the above cases have not become final and irrevocable, the Company considers the above interest-bearing claims to be reasonable, well-founded and collectible, since, on the one hand, the documentary evidence of execution and delivery exists, in accordance with the requirements and specifications for the equipment and services imposed by the contractual texts, and on the other hand, the counterparties continue to be actively operating in their fields of activity, and therefore there is no valid indication of any possible impairment in the value of the said claims or of any inability to collect them after the issuance of a final judgment.

e. Liquidity Risk

Management places particular importance on handling this specific risk, on monitoring through monthly and quarterly forecasting, on the continuous monitoring of cash flows (inflows and outflows), and on the ongoing evaluation and reassessment of the strategy associated with its effective management.

Within the above framework and on the basis of the existing data, this risk is assessed as fully controllable and manageable. The deterioration, however, of the economic conditions of the global market and the reversal of the forecasts for expected economic growth, in combination with the prevailing conditions of uncertainty and insecurity, may affect, albeit in a controlled manner, the liquidity of the Company and the Group.

It is noted that the undiscounted contractual cash flows coincide with the carrying amount of the liabilities. The loans and other obligations of the Group are presented in the following tables:

GROUP 30/06/2026					
Amounts in €	Contractual Cash Flows	1-3 months	3-12 months	1-5 years	Accounting Liabilities
Loans	15.168.568	278.611	3.148.506	11.066.584	14.493.701
Trade and other creditors	33.687.852	23.614.611	9.435.164	638.077	33.687.852
Subtotal: Cash liabilities	48.856.420	23.893.222	12.583.670	11.704.661	48.181.553
<i>plus:</i>					
Grants Received	1.055.205	-	-	1.055.205	1.055.205
Deferred Income	6.159.948	3.024.617	3.094.246	41.085	6.159.948
Provision for staff retirement indemnities and for unaudited fiscal years taxes	936.705	-	-	936.705	936.705
Subtotal: Non-Cash liabilities	8.151.858	3.024.617	3.094.246	2.032.995	8.151.858
Total liabilities	57.008.278	26.917.839	15.677.916	13.737.656	56.333.411

GROUP 31/12/2025					
Amounts in €	Contractual Cash Flows	1-3 months	3-12 months	1-5 years	Accounting Liabilities
Loans	16.816.555	278.455	2.849.253	12.842.817	15.970.525
Trade and other creditors	26.677.361	18.642.600	7.288.624	746.137	26.677.361
Subtotal: Cash liabilities	43.493.916	18.921.055	10.137.877	13.588.954	42.647.886
<i>plus:</i>					
Grants Received	1.223.001	-	-	1.223.001	1.223.001
Deferred Income	2.904.615	1.386.865	1.508.750	9.000	2.904.615
Provision for staff retirement indemnities and for unaudited fiscal years taxes	791.106	-	-	791.106	791.106
Subtotal: Non-Cash liabilities	4.918.722	1.386.865	1.508.750	2.023.107	4.918.722
Total liabilities	48.412.638	20.307.920	11.646.627	15.612.061	47.566.608

The loans are simple bilateral loans (not convertible, syndicated, etc.) with a floating interest rate, with a total borrowing cost for the closing financial year of 4.2%, which is considered and indeed is a market

rate. The cost of borrowing is expected to increase during the current financial year 2026, as a result of the projected rise in EURIBOR and the consequent increase in the Group's floating interest rates. The cost of borrowing is expected to be offset, as the Group maintains strong cash reserves, which are positively affected by the rise in interest rates internationally.

f. Exchange risk

The Group operates at an international level and is therefore exposed to foreign exchange risk arising mainly from the US dollar and the British pound. This risk arises primarily from commercial transactions in foreign currency, as well as from net investments in foreign economic entities.

The Company's Management continuously monitors the foreign exchange risks that may arise and evaluates the potential need to take relevant measures. The volatility of exchange rates and the uncertainty prevailing in the international financial environment render this risk real and capable, to the extent that significant changes occur in the relevant exchange rates, of affecting the results and performance of the Group during the second half (H2) of the current financial year.

g. Interest risk rate

The interest rate risk for the Group is considered at the present time to be manageable, given that the Group has limited and, in any case, controlled exposure to bank borrowing.

It is the Group's policy to maintain the level of total borrowing at a variable interest rate and to intervene correctively whenever required, while at the same time avoiding, to the extent permitted by overall business activity, exposure to further borrowing.

The Group's limited exposure to loan capital constitutes the essential hedge against interest rate risk. In any event, Management monitors developments in the level of interest rates and assesses their potential effects on the financial position and results of the Group.

h. Risks from climate change

The Company, recognizing both the risks associated with the phenomenon of climate change and its obligations regarding the need for continuous improvement of its environmental performance, follows a course of sustainable development and conducts its activities in a manner that ensures, to the maximum extent possible, the protection of the environment.

To address the risks arising from climate change, the Company promotes and implements a policy focused on the following pillars:

- ✓ drafting of an emergency plan for the management and response to extreme natural phenomena at the Group's facilities,
- ✓ assessment of the environmental impacts of the Company's activities, recording and evaluation of potential risks, adoption of necessary preventive measures,
- ✓ carrying out regular inspections to confirm implementation and assess the effectiveness of the measures,
- ✓ replacement of energy-intensive equipment with new equipment of lower energy requirements,
- ✓ continuous monitoring of energy consumption and adoption of measures for its further reduction,
- ✓ raising awareness- and informing the Company's employees on energy-saving matters,
- ✓ continuous training and awareness of staff in each area of activity, adapted to the duties and needs of each employee, in order to promote an environmentally responsible culture,

- ✓ motivating the Company's partners on environmental protection issues and strengthening their environmental awareness.

i. Risks arising from the current geopolitical developments

Given that the Group does not have a direct presence, through a subsidiary company, in the geographic regions involved there does not appear to be any direct risk either at the level of production operations or to the safety of the Group's employees. In addition, there does not appear to be any direct impact on the Group's turnover, given that there are no significant projects under implementation in the countries involved in the conflict, with the exception of the wider Middle East region.

Nevertheless, the strong outward orientation of the Group, the negative effects of the ongoing geopolitical tensions on global economic activity, potential disruptions to international supply and economic chains, inflationary pressures, exchange rate fluctuations, volatility in international markets and the slowdown of economic growth in individual geographic regions, as well as the inability to reliably predict the intensity, duration and ultimate outcome of geopolitical developments, render this risk capable of affecting, directly or indirectly, the activity and performance of the Group as a whole.

For this reason, Management monitors international developments on a continuous and systematic basis and assesses their potential effects on the operation, activity and financial figures of the Company and the Group, in order for appropriate measures to be taken in a timely manner to ensure their uninterrupted operation.

j. Risks arising from energy costs

The persistence of elevated energy cost levels and possible further fluctuations in international energy prices may lead to a further increase in the Group's operating expenses while depending on the duration and intensity of the phenomenon. In any case, the Management of the Group closely and on a daily basis monitors developments, while also assessing and taking where required, appropriate measures to limit the relevant risk.

ja. Macroeconomic environment

The Company's activity, as expected, is affected by the fluctuations in macroeconomic factors in both of the domestic and the international market, which may impact the Company's financial results. In particular, international economic and geopolitical developments, changes in tariff and trade policies, changes in interest rates and exchange rates, fiscal policies of all kinds, as well as, in general, key macroeconomic factors such as inflation and the course of GDP, may exert pressure on all of the Company's counterparties, and may affect, directly or indirectly, the results of the Company and the Group.

In any case, the Company's Management systematically and closely monitors the relevant developments and assesses their potential effects, in order to be in a position to take, in a timely manner, the necessary measures to address the challenges arising from time to time and to ensure the smooth operation of its business.

5. SEGMENT REPORTING

For administrative purposes the Group is organized into business activity centers and business units. The Group operates in two reportable segments:

- Financial Solutions & Related Applications, and

- Enterprise technology solutions

The presentation of segment information is carried out on the basis of the category of product or service offered, rather than the industry sector of the end customer. This approach more accurately reflects the nature of the Group's activities and the prevailing market conditions, within which business (non-financial) organizations may also engage in financial and related services and, as a result, procure the corresponding solutions from the Group.

In particular:

The Financial Solutions & Related Applications segment concerns the activity of providing integrated financial software, the modifications and adaptations of its individual functional modules, as well as the related support and consulting services.

The Enterprise technology solutions segment concerns activity that includes products and services which are not directly or indirectly related to the above financial software, covering other needs of the Group's clients.

The results of the Group's operating segments are analyzed as follows:

1/1/2026-30/6/2026			
Amounts in €	Financial Solutions & Related Applications	Enterprise technology solutions	Total
Sales	22.196.879	12.173.291	34.370.170
Less: Intercompany	(2.016.901)	(189.470)	(2.206.371)
Sales to third parties	20.179.978	11.983.821	32.163.799
Gross profit	9.838.679	2.426.887	12.265.566
Other income			1.055.531
Operating costs (disposal, administration and research)			(7.292.001)
Other operating expenses			(121.911)
Operating result			5.907.185
Financial income / (cost)			(271.585)
Profit before tax			5.635.600
Income taxes			(695.978)
Results after taxes			4.939.622
Non-controlling interests			(52.985)
Net Results after Tax attributable to the Shareholders of the Parent Company			4.992.607

1/1/2025-30/6/2025			
Amounts in €	Financial Solutions & Related Applications	Enterprise technology solutions	Total
Sales	18.369.089	3.917.957	22.287.046
Less: Intercompany	(2.211.419)	-	(2.211.419)
Sales to third parties	16.157.670	3.917.957	20.075.627
Gross profit	7.925.834	666.053	8.591.887
Other income			351.282
Operating costs (disposal, administration and research)			(4.343.368)
Other operating expenses			(353.735)
Operating result			4.246.066
Financial income / (cost)			(569.598)
Profit before tax			3.676.468
Income taxes			(642.152)
Results after taxes			3.034.316
Non-controlling interests			(2.234)
Net Results after Tax attributable to the Shareholders of the Parent Company			3.036.550

30/6/2026				
Amounts in €	Financial Solutions & Related Applications	Enterprise technology solutions	Unallocated	Total amounts
Intangible assets	18.005.288	108.641	-	18.113.929
Tangible assets	-	115.921	4.492.586	4.608.507
Other assets	30.733.183	24.499.719	20.798.923	76.031.825
Total liabilities	(17.551.975)	(15.659.339)	(23.122.097)	(56.333.411)
Net asset value	31.186.496	9.064.942	2.169.412	42.420.850

30/6/2025				
Amounts in €	Financial Solutions & Related Applications	Enterprise technology solutions	Unallocated	Total amounts
Intangible assets	15.822.558	-	-	15.822.558
Tangible assets	-	3.654	4.634.109	4.637.763
Other assets	28.755.706	7.938.413	17.189.435	53.883.553
Total liabilities	(11.009.926)	(5.958.830)	(19.101.825)	(36.070.581)
Net asset value	33.568.338	1.983.237	2.721.719	38.273.294

The Company has chosen to organize its entity by product categories as above, and not by geographical regions, as it does not consider this representative, since “research & development,” which is an important factor for the Company, is not related to geographical regions, and also, the results by geographical region may possibly be affected by circumstantial reasons and therefore not provide reliable information. For example, a new client in a specific geography is invoiced with license fees which are not repeated in the following year, even though the same client is retained in the following year and is invoiced with maintenance contracts, which however are of lower value than the license fees.

6. OPERATING INCOME/EXPENSE ANALYSIS

The expenses of the Group and the Company from continuing operations, for the first (H1) half of 2026 and the corresponding period of 2025, are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Cost of goods sold	4.036.430	-	69.158	-
Remuneration and staff costs	10.542.641	5.654.687	3.485.409	2.724.063
Fees and expenses of third parties	9.784.562	8.181.733	9.326.080	7.950.584
Third party benefits	648.532	305.268	128.399	132.549
Taxes Fees	82.554	89.060	29.369	71.662
Other Expenses	1.092.345	818.965	595.406	523.353
Depreciation of fixed assets	2.097.272	1.725.467	497.829	495.359
Total	28.284.336	16.775.180	14.131.650	11.897.570

The expenses are allocated as follows:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Cost of Sales	19.898.233	11.483.740	10.544.359	8.902.393
Distribution expenses	3.127.035	1.837.082	1.236.051	1.035.533
Administrative expenses	2.218.492	1.180.877	1.095.068	806.263
Research Expenses	1.946.474	1.325.409	762.467	758.447
Total	27.190.234	15.827.108	13.637.945	11.502.637
Software Development Expenses	1.094.102	948.072	493.705	394.933
Total	28.284.336	16.775.180	14.131.650	11.897.570

The other operating expenses of the Group and the Company for the first (H1) half of 2026 and the corresponding period of 2025 are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Impairment of Trade Receivables	96.111	56.401	48.090	18.049
Other expenses	25.800	297.334	508	3.856
Total	121.911	353.735	48.598	21.905

The other operating income of the Group and the Company for the first (H1) half of 2026 and the corresponding period of the fiscal year 2025 are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Other income	831.821	171.317	21.300	144.741
Exchange Valuation Differences	40.200	-	-	-
Grant Revenue	167.796	179.965	-	2.560
Income from Unused Provisions	15.714	-	-	-
Total	1.055.531	351.282	21.300	147.301

The number of permanent employees as of June 30, 2026 and June 30, 2025, as well as the payroll cost for the periods 1/1/2026-30/6/2026 and 1/1/2025-30/6/2025 of the Group and the Company, are analyzed as follows:

	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Number of personnel	368	206	138	121
Total Cost	10.542.641	5.654.687	3.485.409	2.724.063

7. FINANCIAL INCOME/EXPENSE ANALYSIS

The financial income/expenses of the Group and the Company for the first half (H1) of 2026 and the corresponding period of the fiscal year 2025 are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Income from participations and securities	192.789	140.398	106.353	77.949
Profit/(loss) from sale of participations	(33.317)	22.871	(29.196)	22.871
Profit/(loss) from foreign exchange differences	134.650	9.869	24.689	(53.528)
Profit/(loss) from fair value measurement of participations and securities	36.163	(129.383)	1.165	(77.664)
Interest and bank expenses	(665.090)	(460.456)	(607.229)	(433.327)
Other financial expenses	2.981	(173.589)	59.984	102.780
Other credit interest	101.142	31.879	11.032	31.879
IFRS 16 lease interest	(40.903)	(11.187)	(4.902)	(3.297)
Total	(271.585)	(569.598)	(438.104)	(332.337)

8. INCOME TAX – DEFERRED TAXES

The amount of taxes has been calculated using the actual tax rates, as applicable for each financial year. Non-deductible expenses mainly include provisions which are adjusted by Management in the calculation of income tax.

Income tax returns are filed on an annual basis, but the profits and losses declared for tax purposes remain provisional until the tax authorities examine the tax returns and the taxpayer's books, at which point the related tax liabilities will also be settled. Tax losses, to the extent recognized by the tax authorities, can be used to offset profits of the five subsequent financial years following the year to which they relate.

Set out below is a reconciliation of nominal and actual tax rate for the Group and the Company:

Amounts in €	GROUP		COMPANY	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Profits before tax	5.635.600	3.676.468	6.027.401	2.896.587
Tax Rate	22%	22%	22%	22%
Income tax calculated at the nominal applicable tax rate in Greece	1.239.832	808.823	1.326.028	637.249
Tax on losses the recovery of which is not certain	(23.450)	-	-	-
Tax effect of non -taxable income	(190.197)	2.989	(220.000)	(286.000)
Loss for the year on which no deferred tax has been accounted for	85.438	-	-	-
Recognition / reversal of temporary differences	-	-	-	(70.054)
Tax effect of different tax rates applicable to other countries where the Group operates	(153.472)	(132.813)	-	-
Tax effect of non-tax deductible expenses	50.557	(36.353)	51.101	(36.560)
Prior year tax differences	(446.935)	72.417	(446.755)	72.013
Other taxes	134.205	(72.912)	-	-
Income taxes	695.978	642.152	710.374	316.649
Income tax appearing in the statement of results	695.978	642.152	710.374	316.649

The deferred tax accounts for the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Deferred tax assets	1.009.323	731.414	692.974	672.214
Deferred tax liabilities	(480.344)	(541.933)	(335.483)	(326.105)
Deferred tax (Net balance)	528.979	189.481	357.491	346.109

The fact that, in certain cases, income and expenses are recognized for accounting purposes at a time different from the time such income is taxed or such expenses are deducted for the determination of taxable income, creates the need for the accounting recognition of deferred tax assets or deferred tax liabilities.

9. EARNINGS PER SHARE

Basic earnings per share are calculated by dividing the net profit attributable to Shareholders by the weighted average number of common shares outstanding during the period, excluding the shares repurchased by the Company, which are presented as treasury shares (note 18). The calculation of earnings per share as of 30/06/2026 and 30/06/2025 is as follows:

GROUP	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Net profit for the period attributable to the Shareholders of the parent company	4.992.607	3.036.550
Weighted average number of shares circulation	24.552.611	24.676.060
Basic Earnings per Share (EPS)	0,2033	0,1231

The calculation of diluted earnings per share as of 30/06/2026 and 30/06/2025, respectively, is as follows:

GROUP	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
Net profit for the period attributable to the Shareholders of the parent company	4.992.607	3.036.550
Weighted average number of shares circulation	24.552.611	24.676.060
Adjustment for Stock Options	-	31.618
Weighted Average Number of Shares for the Calculation of Diluted Earnings per Share	24.552.611	24.707.678
Diluted earnings per share	0,2033	0,1229

Diluted earnings per share are derived by adjusting the weighted average number of existing common shares outstanding during the period for potentially issuable common shares. The Company holds shares of this category, arising from a stock option plan (stock options) for the Group's personnel.

10. TANGIBLE FIXED ASSETS

Tangible assets of the Group are presented as follows:

Amounts in €	Land	Buildings	Machinery	Vehicles	Furniture and fixtures	Total
Acquisition value						
01/01/2025	2.050.000	4.921.782	-	38.016	3.599.630	10.609.428
Additions	-	8.685	-	-	49.372	49.372
Disposal	-	-	-	-	(3.074)	(3.074)
Exchange differences	-	795	-	-	8.314	9.109
Balance at 31/12/2025	2.050.000	4.922.577	-	38.016	3.654.241	10.664.835
Additions	-	8.685	-	-	142.119	150.804
Acquisitions from business combinations	-	62.025	101.534	127.699	741.040	1.032.298
Disposal	-	-	-	(16.000)	-	(16.000)
Exchange differences	-	(350)	-	-	(1.480)	(1.830)
Balance at 30/6/2026	2.050.000	4.992.937	101.534	149.715	4.535.920	11.830.106
Accumulated depreciation						
01/01/2025	-	(2.593.606)	-	(38.016)	(3.235.974)	(5.867.596)
Depreciations of the period	-	(148.634)	-	-	(151.861)	(300.495)
Disposal	-	-	-	-	552	552
Exchange differences	-	1.371	-	-	(6.285)	(4.914)
Balance at 31/12/2025	-	(2.740.869)	-	(38.016)	(3.393.568)	(6.172.453)
Depreciations of the period	-	(74.294)	(304)	-	(119.185)	(193.783)
Acquisitions from business combinations	-	(62.025)	(99.699)	(127.699)	(583.345)	(872.768)
Disposal	-	-	-	16.000	(132)	15.868
Exchange differences	-	1.331	-	-	206	1.537
Balance at 30/6/2026	-	(2.875.857)	(100.003)	(149.715)	(4.096.024)	(7.221.599)
Net book value 31/12/2025	2.050.000	2.181.708	-	-	260.674	4.492.382
Net book value 30/6/2026	2.050.000	2.117.080	1.531	-	439.896	4.608.507

Tangible assets of the Company are presented as follows:

Amounts in €	Land	Buildings	Vehicles	Furniture and fixtures	Total
Acquisition value					
01/01/2025	2.050.000	4.889.497	36.842	1.246.841	8.223.180
Additions	-	-	-	44.557	44.557
Balance at 31/12/2025	2.050.000	4.889.497	36.842	1.291.398	8.267.737
Additions	-	-	-	96.657	96.657
Balance at 30/6/2026	2.050.000	4.889.497	36.842	1.388.055	8.364.394
Accumulated depreciation					
01/01/2025	-	(2.565.448)	(36.842)	(940.765)	(3.543.055)
Depreciations of the period	-	(146.681)	-	(129.438)	(276.119)
Balance at 31/12/2025	-	(2.712.129)	(36.842)	(1.070.203)	(3.819.174)
Depreciations of the period	-	(72.738)	-	(60.957)	(133.695)
Balance at 30/6/2026	-	(2.784.867)	(36.842)	(1.131.160)	(3.952.869)
Net book value 31/12/2025	2.050.000	2.177.367	-	221.195	4.448.563
Net book value 30/6/2026	2.050.000	2.104.630	-	256.895	4.411.525

11. INTANGIBLE ASSETS

The intangible assets of the Group are analyzed as follows:

Amounts in €	Development Costs	Purchased Software	Other Intangible Assets	Development Cost Incomplete	Total
Acquisition cost 01/01/2025	21.541.306	289.396	1.620.807	400.000	23.851.509
Additions	865.790	-	974.743	1.615.975	3.456.508
Exchange differences	153.343	-	39.170	-	192.513
Balance at 31/12/2025	22.560.438	289.396	2.634.720	2.015.975	27.500.530
Additions	1.087.366	8.028	-	1.800	1.097.194
Acquisitions from business combinations	880.441	386.494	13.987	-	1.280.922
Exchange differences	(66.540)	-	(17.091)	-	(83.631)
Balance at 30/6/2026	24.461.705	683.918	2.631.616	2.017.775	29.795.014
Accumulated depreciation 01/01/2025	(9.085.874)	(139.723)	(860.419)	-	(10.086.016)
Amortization of the period	(2.719.889)	(18.040)	(147.554)	-	(2.885.483)
Exchange differences	(80.219)	-	(28.552)	-	(108.771)
Balance at 31/12/2025	(11.885.982)	(157.763)	(1.036.525)	-	(13.080.270)
Amortization of the period	(1.436.171)	(9.022)	(171.756)	-	(1.616.949)
Acquisitions from business combinations	(598.363)	(262.085)	(12.335)	-	(872.783)
Exchange differences	39.567	-	16.784	-	56.351
Balance at 30/6/2026	(13.880.949)	(428.870)	(1.203.832)	-	(15.513.651)
Net book value 31/12/2025	10.674.456	131.633	1.598.195	2.015.975	14.420.259
Net book value 30/6/2026	10.580.756	255.048	1.427.784	2.017.775	14.281.363

The intangible assets of the Company are analyzed as follows:

Amounts in €	Development Costs	Purchased Software	Development Cost Incomplete	Total
Acquisition cost 01/01/2025	4.365.010	209.805	-	4.574.815
Additions	43.590	-	1.491.054	1.534.644
Balance at 31/12/2025	4.408.600	209.805	1.491.054	6.109.459
Additions	493.700	2.030	-	495.730
Balance at 30/6/2026	4.902.300	211.835	1.491.054	6.605.189
Accumulated depreciation 01/01/2025	(1.729.115)	(66.525)	-	(1.795.640)
Amortization of the period	(618.541)	(18.043)	-	(636.584)
Balance at 31/12/2025	(2.347.656)	(84.568)	-	(2.432.224)
Amortization of the period	(322.664)	(9.027)	-	(331.691)
Balance at 30/6/2026	(2.670.320)	(93.595)	-	(2.763.915)
Net book value 31/12/2025	2.060.944	125.237	1.491.054	3.677.234
Net book value 30/6/2026	2.231.980	118.240	1.491.054	3.841.274

Intangible assets mainly include the development cost of banking and investment management platforms, purchased software, as well as intangible assets acquired through acquisitions. It is noted that the software development cost of the reporting period (see note 6) includes expenses of the Company and the Group, as well as software development costs by third parties on our behalf.

12. INVESTMENTS IN SUBSIDIARIES

In January 2026, the Group acquired control of “ALGOSYSTEMS S.A.” (87.23% ownership interest), a company providing integrated information technology, communications and industrial automation solutions in Greece. The Group also acquired control of the “Indigo (London) Holdings Ltd” (100% ownership interest), a group engaged in the development of financial services software in the United Kingdom. These acquisitions form part of the Group's strategy to broaden its solutions portfolio and geographic presence.

The total consideration for the above business combinations amounted to €3,322 thousand, of which an amount of €2,712 thousand was paid in cash during the period, and an amount of €610 thousand relates to retained and deferred consideration payable to the sellers. The fair value of the acquired assets includes, on an aggregate basis, non-current assets of €3,349 thousand, trade and other receivables of €9,014 thousand, inventories of €110 thousand and cash and cash equivalents of €771 thousand, as well as liabilities assumed of a total amount of €10,520 thousand (of which lease liabilities of €1,099 thousand and trade and other payables of €9,421 thousand), that is, net assets acquired of €2,724 thousand. The contractual value of the receivables acquired approximates their fair value and is estimated to be recoverable up to the amount recognized.

Non-controlling interests of €352 thousand were recognised, measured on the basis of their proportionate share of the net assets acquired. The business combinations resulted, on the one hand, in goodwill of €1,756 thousand, which mainly reflects the specialized human resources and the expected synergies with the Group's existing activities, and, on the other hand, in a gain on bargain purchase from the business combinations of €807 thousand.

The accounting treatment of the business combinations is provisional, as the finalization of the measurement of the assets acquired and the consideration is pending; any adjustments will be recognized within the measurement period, in accordance with IFRS 3.

In the Statement of Cash Flows, the net cash outflow for the business combinations amounted to €1,941 thousand (consideration paid of €2,712 thousand less cash and cash equivalents acquired of €771 thousand). Expenses relating to the business combinations were charged to the results of the period in which they were incurred.

From the acquisition date to 30.6.2026, the acquired companies contributed an amount of €8,340 thousand to consolidated revenue and losses of €585 thousand to consolidated results.

13. TRADE AND OTHER COMMERCIAL RECEIVABLES

The trade receivables of the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Customers	23.331.541	19.478.673	12.571.739	12.361.521
Related Customers	-	-	1.173.866	1.430.988
Bills receivable	7.105	7.105	3.696	3.696
Post-dated cheques	879.337	227.825	182.902	179.742
Total	24.217.983	19.713.603	13.932.203	13.975.947
Minus: Bad debts provisions	(6.804.879)	(5.675.057)	(5.181.328)	(5.133.238)
Total	17.413.104	14.038.546	8.750.875	8.842.709
Less: Disputed receivables transferred to other receivables	(1.715.008)	(1.735.671)	(1.715.008)	(1.735.671)
Total	15.698.096	12.302.875	7.035.867	7.107.038

The movement in the provision for impairment of trade receivables is set out below:

Amounts in €	GROUP		COMPANY	
Balance at 31/12/2024	5.577.527		5.091.462	
Provision per IFRS 9	111.805		41.776	
Reversal of IFRS 9 Provision	(11.708)		-	
Exchange differences	(2.567)		-	
Balance at 31/12/2025	5.675.057		5.133.238	
Provision per IFRS 9	96.111		48.090	
Reversal of IFRS 9 Provision	(15.714)		-	
Additions from the acquisition of subsidiaries	1.049.095		-	
FX Rate	330		-	
Balance at 30/6/2026	6.804.879		5.181.328	

14. PREPAYMENTS AND OTHER RECEIVABLES

Advance payments and other receivables of the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Advances to suppliers	2.537.767	3.392.110	2.479.166	3.384.886
Greek State	914.227	3.045.515	782.155	1.270.102
Affiliated Companies	-	-	1.806.846	1.267.701
Prepaid costs	1.213.595	456.807	107.403	298.925
Disputed receivables	2.555.761	2.555.761	2.555.761	2.555.761
Income for use receivable	16.151.429	12.277.472	14.086.510	11.976.157
Related parties short term loans	-	-	-	800.000
Other debtors	718.842	529.144	15.807	1.427
Total	24.091.621	22.256.809	21.833.648	21.554.959
Minus: Bad debts provisions for disputed receivables, IFRS 9	(840.753)	(820.090)	(840.753)	(820.090)
Total	23.250.868	21.436.719	20.992.895	20.734.869

The above other receivables are considered short-term. Their fair value is deemed to approximate their carrying value.

The line item Accrued Income refers to recognized amounts from services rendered which, under the terms of the contracts with customers, had not been invoiced as of 30/06/2026, while the related costs are presented under the line item Accrued expenses and interest payable (Note 22).

The account “Disputed receivables” concerns an amount of €1,715 thousand, which relates to disputed claims maintained by the Company against entities of the wider Public Sector. Although these specific claims have not, to date, become final and binding so as to enable their compulsory collection, they were nevertheless adjudicated at first instance with a favorable outcome for the Company, and as regards the progress of the proceedings before the appellate Court, they are in a status of judicial expert examination, the completion of which is difficult due to objective factors (in particular, the long period of time that has elapsed since the implementation of the said projects).

Despite the fact that the above cases have not become final, the Company considers the above interest-bearing claims to be reasonable, well-founded and collectible, since, on the one hand, the documentary evidence of execution and delivery exists, in accordance with the requirements and specifications for the equipment and services imposed by the contractual texts, and on the other hand, the counterparties continue to be actively operating in their fields of activity, and therefore there is no valid indication of any possible impairment in the value of the said claims or of any inability to collect them after the issuance of a final judgment.

The movement of litigious receivables for the current and the comparative fiscal year is presented as follows:

Amounts in €	GROUP	COMPANY
Balance at 31/12/2024	1.776.997	1.776.997
Provision per IFRS 9	(41.326)	(41.326)
Balance at 31/12/2025	1.735.671	1.735.671
Provision per IFRS 9	(20.663)	(20.663)
Balance at 30/6/2026	1.715.008	1.715.008

15. SHORT-TERM INVESTMENT

The short-term investments of the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Opening balance	5.451.426	4.501.570	3.868.694	2.899.310
Additions	1.453.234	3.231.554	676.973	1.395.427
Sales	(1.901.971)	(2.182.607)	(941.633)	(349.908)
Capitalized accrued interest	32.145	70.079	28.163	64.673
Collection of Capitalized Accrued Interest	(70.887)	(66.995)	(64.671)	(60.778)
Total short term investments	4.963.947	5.553.601	3.567.526	3.948.724
Revaluation at Fair Value	36.163	(102.175)	1.165	(80.030)
Ending balance	5.000.110	5.451.426	3.568.691	3.868.694

The amounts of short-term investments relate to low-risk financial placements in government and corporate bonds of short maturity. They mainly aim at allocating part of the Group's liquidity into safe investments, ensuring sufficient funding for the Group's development investment program, while also serving as a "natural" hedge against foreign exchange risk arising from the Group's projects in currency other than euro. A significant part of these additions and disposals reflects the recycling/reinvestment of the such short-term placements.

Short-term investments are measured at fair value through profit or loss.

16. CASH AND CASH EQUIVALENTS

The cash and cash equivalents of the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Available in Cash	10.068	12.489	3.936	6.570
Bank deposits	27.263.320	25.733.053	13.285.884	14.514.847
Total	27.273.388	25.745.542	13.289.820	14.521.417

Available cash and cash equivalents represent cash in the Group and Company funds and bank deposits available on demand. Bank deposits are charged with interest at floating rates based on monthly bank rates.

17. SHARE CAPITAL AND SHARE PREMIUM

Company's Share Capital movement is as follows:

Amounts in €	Shares	Share capital	Share premium
Balance at January 1st, 2025	24.745.934	5.691.565	2.929.350
Increase from issue of stock options	78.000	17.940	48.360
Balance at December 31st, 2025	24.823.934	5.709.505	2.977.710
Increase from issue of stock options	-	-	-
Balance at June 30st, 2026	24.823.934	5.709.505	2.977.710

By virtue of the resolution of the Company's Board of Directors dated 04.12.2024 and within the framework of the annual implementation of the Share Allocation Program to selected executives of the Company and its affiliated companies, as approved by the 1st Reiterative Annual Ordinary General Meeting of shareholders of 25 May 2018, the share capital was increased by the amount of thirty-six thousand six hundred eighty-two euros and twenty-four cents (€36,682.24), through the issuance of one hundred fifty-nine thousand four hundred eighty-eight (159,488) new common registered shares, with a nominal value of twenty-three euro cents (€0.23) each and a disposal price of eighty-five euro cents (€0.85) per share, with the difference between the disposal price of the above new shares and their nominal value, amounting to €98,822.56, being credited to a special reserve account "Share premium."

By virtue the resolution of the Company's Board of Directors dated 01.12.2025 and within the framework of the annual implementation of the Share Allocation Program to selected executives of the Company and its affiliated companies, as approved by the 1st Reiterative Annual Ordinary General Meeting of shareholders of 25 May 2018, the share capital was increased by the amount of seventeen thousand nine hundred forty euros (€17,940.00), through the issuance of seventy-eight thousand (78,000) new ordinary registered shares, with a nominal value of twenty-three euro cents (€0.23) each and an issue price of eighty-five euro cents (€0.85) per share. The difference between the issue price and the nominal value of the above shares, amounting to €48,360.00, was credited to the special reserve account "Share premium."

Following the above, the Company's share capital today amounts to five million seven hundred nine thousand five hundred four euros and eighty-two cents (€5,709,504.82) and is divided into twenty-four million eight hundred twenty-three thousand nine hundred thirty-four (24,823,934) common registered shares, with a nominal value of twenty-three euro cents (€0.23) each.

18. TREASURY SHARES

The change in the Group's and Company's treasury shares is analyzed as follows:

Amounts in €	GROUP		COMPANY	
	Shares	Value	Shares	Value
Balance at January 1st, 2025	197.526	900.134	197.526	899.037
Purchase of treasury shares 2025	412.048	2.674.198	412.048	2.674.198
Sales of treasury shares 2025	(350.000)	(1.707.122)	(350.000)	(1.707.122)
Balance at December 31st, 2025	259.574	1.867.210	259.574	1.866.113
Purchase of treasury shares 2026	121.629	928.867	121.629	928.867
Sales of treasury shares 2026	-	-	-	-
Balance at June 30st, 2026	381.203	2.796.077	381.203	2.794.980

Pursuant to the resolution of the Annual General Meeting of the Company's shareholders dated 04.06.2026, whereby it was resolved, unanimously and by a full vote of all shareholders, to establish a share buy-back programme through the Euronext Athens, in accordance with the provisions of Article 49 of Law 4548/2018, and subject to the following specific terms and conditions:

- the maximum number of shares to be purchased shall amount to 1,000,000 common registered shares (not including, in relation to the above limit, the total treasury shares already held by the Company in the context of previous share buy-back programmes),
- the purchase price range of the Company's treasury shares shall range between €4.00 per share (minimum limit) and €20.00 per share (maximum limit), such range being determined also in

relation to the intense market volatility, as a result of the health crisis and the prevailing geopolitical instability, and

- iii. the period during which the purchases shall be carried out by the Company shall amount to 24 months from the date of adoption of this resolution, i.e. no later than 04.06.2028.

In addition, for the comparative period 01/01/2025-30/06/2025, the Company had proceeded with the purchase of treasury shares amounting to €968,245 and sale of treasury shares in the amount of €1,707,123. In H2 2025, the Company purchased treasury shares in the amount of €1,705,953.

19. BORROWINGS & OTHER LONG-TERM PAYABLES

The long-term and short-term borrowings of the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Long-term debt	5.598.506	6.676.214	5.598.506	6.676.214
Total Long Term debt	5.598.506	6.676.214	5.598.506	6.676.214
Bank loans	5.468.078	5.695.058	4.231.660	4.455.767
Long-term loans payable in the next 12	3.427.117	3.599.253	3.427.117	3.599.253
Total Short Term debt	8.895.195	9.294.311	7.658.777	8.055.020
Total debt	14.493.701	15.970.525	13.257.283	14.731.234

The loans are simple bilateral loans (not convertible, syndicated, etc.) with a floating interest rate, with a total borrowing cost for the closing financial year of 4.20%, which is considered and indeed is a market rate. The cost of borrowing is expected to increase during the current financial year 2026, as a result of the projected rise in EURIBOR and the consequent increase in the Group's floating interest rates. The cost of borrowing is expected to be offset, as the Group maintains strong cash reserves, which are positively affected by the rise in interest rates internationally

The amounts of long-term loans that are payable within 12 months from the date of preparation of the financial statements have been transferred and are presented under short-term liabilities.

20. GOVERNMENT GRANTS

The Group has recognized under non-current liabilities as deferred income the long-term portion of government grants, which will be systematically and rationally recognized in income over the useful life of the related fixed assets. Depreciation is charged to the income statement on a straight-line basis over the useful life of the respective subsidized fixed assets.

Amounts in €	GROUP	COMPANY
Opening Balance at 01/01/2025	262.368	5.119
Recognized Grant 2025	1.643.546	-
Depreciated Grant 2025	(347.323)	(5.119)
Closing Balance at 31/12/2025	1.558.592	-
Depreciated Grant 2026	(167.796)	-
Closing Balance at 30/6/2026	1.390.796	-
Minus: Short-term section of government grants	(335.591)	-
Long-term Portion of Grants	1.055.205	-

21. SUPPLIERS

The Group and Company suppliers are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Suppliers	8.060.514	5.837.631	3.995.320	4.838.293
Related Companies	-	-	1.050.457	1.788.814
Checks payable	1.536.309	58.694	58.694	58.694
Total	9.596.823	5.896.325	5.104.471	6.685.801

22. OTHER PAYABLES

Other payables for the Group and the Company are analyzed as follows:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Customer advances	3.835.818	3.724.489	3.777.442	3.687.059
Other Accrued expenses	10.850.559	10.681.448	9.733.786	10.141.445
Related creditors	-	-	579.512	744.358
Deferred Income	6.159.948	2.904.615	908.190	676.493
Factoring	246.283	-	-	-
Other liabilities	3.506.930	1.819.524	2.970.252	1.679.246
Total	24.599.538	19.130.076	17.969.182	16.928.601

It is specifically noted that Accrued expenses concern the recognition of service provision costs for Company projects, from services already performed which, however, based on the contracts with the suppliers, had not been invoiced by the suppliers up to 30/06/2026, but whose recognized value is calculated according to the measurement of the stage of completion of the service in relation to its estimated total cost.

Deferred income concerns invoiced revenues from maintenance contracts relating to a subsequent period and which were not recognized in the first half of 2026.

23. RELATED PARTIES TRANSACTIONS

The Company's transactions with its subsidiaries are analyzed as follows:

Intercompany transactions	Sales		Purchases	
	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025	1/1/2026- 30/6/2026	1/1/2025- 30/6/2025
GLOBAL SOFT A.E.	66.953	64.754	-	-
PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD	179.200	175.790	-	-
PROFILE SOFTWARE (UK) Ltd	167.450	418.573	-	-
PROFILE DIGITAL SERVICES A.E.	5.520	5.520	-	-
PROFILE TECHNOLOGIES MON.AEBEΠ	100.813	120.854	569.956	675.908
LOGIN S.A.	253.740	192.157	2.790	12.870
CENTEVO AB	38.689	94.269	-	-
PROFILE SOLUTIONS UK	-	-	164.374	-
ALGOSYSTEMS	-	-	98.543	-
Σύνολο	812.365	1.071.917	835.663	688.778

The terms of transactions with related parties provide that sales to related parties as well as purchases from them are carried out at normal market prices prevailing at the given time (on an arm's length basis).

Sales to subsidiary companies mainly concern expenses incurred by the Company on behalf of the subsidiaries, mainly for the following:

- Support, programming and design relating to the commercial and technical implementation of projects in the Financial Solutions operating segment
- The design and implementation of other software programs which may be used by the subsidiaries

The remuneration cost for the members of the Board of Directors and the Senior Executives of the Group for the first half (H1) of 2026 amounted to €1,136 thousand (30/06/2025: €995 thousand).

The balances of the Company's receivables and liabilities with related parties at the end of the current period, as well as of the corresponding previous year, are analyzed as follows:

Intercompany balances	Receivables		Payables	
Amounts in €	30/6/2026	31/12/2025	30/6/2026	31/12/2025
GLOBAL SOFT S.A	24.133	22.766	169.360	315.680
PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD	1.838.256	983.927	140.410	140.410
COMPUTER INTERNATIONAL FRANCHISE LLC	172.519	172.519	-	-
PROFILE SOFTWARE (UK) Ltd	408.778	633.572	158	183
PROFILE DIGITAL SERVICES S.A.	-	-	473.800	480.400
PROFILE TECHNOLOGIES SINGLE MEMBER S.A	362.457	527.895	681.375	1.580.911
LOGIN S.A.	127.986	111.969	18.378	15.588
CENTEVO AB	38.689	246.041	-	-
PROFILE SOLUTIONS UK	-	-	48.077	-
ALGOSYSTEMS	7.893	-	98.411	-
Total	2.980.711	2.698.689	1.629.969	2.533.172

The balance of the bond loan, which has been subscribed by the Parent company for the issuance of its 100% subsidiary company under the name "PROFILE TECHNOLOGIES S.A.," amounted to €3,500,000 as of 30/06/2026 (31/12/2025: €5,800,000).

By the Minutes of the Board of Directors of the Parent Company dated 05/01/2026, its participation in the share capital increase of its wholly-owned (100%) subsidiary, «PROFILE SYSTEMS & SOFTWARE (CYPRUS) LIMITED», was approved, while, by the resolution of the Board of Directors of the subsidiary dated 07/01/2026, the issuance of 157,500 new ordinary shares was carried out. The Parent Company covered the above increase in full, paying a total amount of €1,800,005.

24. LEASES

The analysis of both right-of-use assets and lease liabilities arising from the application of IFRS 16 for the period 1/1/2026-30/6/2026 and the comparative period is as follows:

Right of Use Assets (ROU)

GROUP

Amounts in €	Buildings	Vehicles	Total
Right of use assets 01/01/2025	457.785	105.175	562.960
Add-ons for the period	434.395	123.851	558.246
Revaluation of lease liability	26.228	2.187	28.415
Exchange differences	26.209	-	26.209
Depreciations for the period	(334.527)	(58.116)	(392.643)
Right of use assets 31/12/2025	610.090	173.097	783.187
Add-ons for the period	97.876	140.905	238.781
Acquisitions from business combinations	113.529	108.605	222.134
Exchange differences	(9.804)	-	(9.804)
Depreciations for the period	(228.873)	(57.667)	(286.540)
Right of use assets 30/6/2026	582.818	364.940	947.758

COMPANY

Amounts in €	Vehicles	Total
Right of use assets 01/01/2025	105.175	105.175
Add-ons for the period	91.843	91.843
Revaluation of lease liability	2.187	2.187
Depreciations for the period	(51.607)	(51.607)
Right of use assets 31/12/2025	147.598	147.598
Add-ons for the period	70.092	70.092
Revaluation of lease liability	-	-
Depreciations for the period	(32.444)	(32.444)
Right of use assets 30/6/2026	185.246	185.246

Lease Liabilities

GROUP

Amounts in €	Buildings	Vehicles	Total
Recognized Lease Liabilities 01/01/2025	496.868	109.292	606.160
Add-ons for the period	434.395	123.851	558.246
Revaluation of lease liability	26.228	2.187	28.415
Interests for the period	20.293	10.196	30.490
Payments for the period	(345.320)	(66.002)	(411.321)
Exchange differences	3.748	743	4.491
Balance 31/12/2025	636.213	180.268	816.481
Long-Term lease liabilities	68.252	137.374	205.626
Short-Term lease liabilities	567.961	42.894	610.855
Balance 31/12/2025	636.213	180.268	816.481
Add-ons for the period	97.876	140.905	238.781
Acquisitions from business combinations	987.122	112.180	1.099.302
Interests for the period	35.168	5.735	40.903
Payments for the period	(435.562)	(60.520)	(496.082)
Exchange differences	(10.086)	-	(10.086)
Balance at 30/6/2026	1.310.731	378.568	1.689.299
Long-Term lease liabilities	266.849	312.528	579.377
Short-Term lease liabilities	1.043.882	66.040	1.109.922
Balance at 30/6/2026	1.310.731	378.568	1.689.299

COMPANY

Amounts in €	Vehicles	Total
Recognized Lease Liabilities 01/01/2025	109.292	109.292
Add-ons for the period	91.843	91.843
Revaluation of lease liability	2.187	2.187
Interests for the period	8.239	8.239
Payments for the period	(58.200)	(58.200)
Balance 31/12/2025	153.361	153.361
Long-Term lease liabilities	116.701	116.701
Short-Term lease liabilities	36.660	36.660
Balance 31/12/2025	153.361	153.361
Add-ons for the period	70.092	70.092
Revaluation of lease liability	-	-
Interests for the period	4.902	4.902
Payments for the period	(36.422)	(36.422)
Balance at 30/6/2026	191.933	191.933
Long-Term lease liabilities	132.332	132.332
Short-Term lease liabilities	59.601	59.601
Balance at 30/6/2026	191.933	191.933

25. FAIR VALUE MEASUREMENT

Fair Value: The carrying amounts reflected in the accompanying statements of financial position for cash and cash equivalents, trade and other accounts receivable, prepayments, trade and other accounts payable and accrued and other current liabilities, approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

The fair value of the Group's and the Company's long-term borrowings as of 30/06/2026, as presented in the financial statements, does not differ materially from their carrying amount, as they relate to simple bilateral loans from banking institutions with floating interest rates that are in line with market terms, based on Euribor plus a margin (spread) and, therefore, fluctuate according to market conditions. Furthermore, the loans are denominated in euros, are not convertible, and do not carry any liens, commitments, or special covenants.

Consequently, although these loans are classified in the category 1-5 years, there is no difference between the fair value and the accounting obligations in relation to those liabilities.

The Group categorized its financial instruments carried at fair value in the below categories, defined as follows:

- ✓ Level 1: Observed / Listed (unadjusted) market prices in active markets for similar assets or liabilities.
- ✓ Level 2: Other valuation techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly,

- ✓ Level 3: Valuation techniques which use inputs that have a significant effect on the recorded fair value and are not based on observable market data.

For the assets and liabilities recognized in the annual financial statements, the Group regularly assesses whether transfers have occurred between levels of the fair value hierarchy, by re-evaluating and reclassifying them (based on the lowest level input that is significant to the overall fair value measurement) at the end of each reporting period.

At each reporting date, the Group analyzes changes in the values of liabilities subject to re-measurement and revaluation, in accordance with the Group's accounting policies. As part of this analysis, Management verifies the major inputs applied in the most recent valuation, confirming the data used with contractual agreements and other relevant documentation.

During the financial year, there were no transfers between Level 1 and Level 2, nor any transfers into or out of Level 3 for fair value measurement purposes.

The following table presents the fair value hierarchy of the Group's assets and liabilities:

Assets and liabilities measured at fair value	Note	Measurement date	level 1	level 2	level 3
• Short-term investments at fair value through profit or loss	15	30/6/2026	√	-	-

26. CONTINGENT LIABILITIES

There are no pending or under arbitration disputes, nor decisions of judicial or arbitral bodies, which have or may have a material impact on the financial position or operations of the Company and the Group.

The Group and the Company have contingent liabilities solely in relation to matters arising in the course of their ordinary activities. No material charges are expected to arise from these contingent liabilities. No additional payments (beyond the ordinary) are anticipated as of the date of preparation of these interim consolidated financial statements.

The guarantees through letters of guarantee issued by credit institutions as at 30/6/2026 concern the following:

Amounts in €	GROUP		COMPANY	
	30/6/2026	31/12/2025	30/6/2026	31/12/2025
Bid bonds	363.941	457.031	197.448	457.031
Guarantees to ensure good execution of contracts with customers	18.569.677	17.266.977	18.084.319	17.266.977
Total	18.933.618	17.724.008	18.281.767	17.724.008

The tax unaudited fiscal years of the Group's companies are as follows:

NAME OF COMPANY	UNAUDITED FISCAL YEARS
PROFILE SA*	2017-2025
COMPUTER INTERNATIONAL FRANCHISE Ltd	2007-2025
GLOBAL SOFT S.A.*	2017-2025
PROFILE SYSTEMS & SOFTWARE (CYPRUS) LTD	2017-2025
PROFILE SYSTEMS (UK) LTD	2018-2025
PROFILE DIGITAL SERVICES S.A.*	2017-2025
LOGIN S.A.	2019-2025
PROFILE TECHNOLOGIES SINGLE MEMBER S.A.**	2020-2025
PROFILE SOLUTIONS UK ***	2016-2025
ALGOSYSTEMS ***	2015-2025
CENTEVO AB	2009-2025

* For the years 2017-2024 an unreserved Tax Certificate has been issued by chartered accountants, in accordance with Article 65^A par. 1 of Law 4174/2013.

** The subsidiary Profile Technologies Single Member S.A. was established in 2020.

*** The subsidiary companies Algosystems and Profile Solutions UK were acquired in 2026.

For the Greek companies of the Group that are subject to the tax certificate issuance procedure, the tax audit for the financial year 2025 is being carried out by Forvis Mazars Certified Public Accountants, and the "Tax Compliance Report" will be issued within the last quarter of 2026.

For the subsidiary companies based abroad, there is no mandatory tax audit regime. Audits are conducted exceptionally, if deemed necessary by the tax authorities of each country, based on specific criteria. The tax obligations arising after the submission of the annual tax return remain subject to review by the tax authorities for a defined period of time, in accordance with the tax legislation of each country.

27. SUBSEQUENT EVENTS

A) Purchase of Treasury Shares

From 1 July 2026 to 16 September 2026, the Company purchased 202,000 own common, registered shares, at an average acquisition price of €8.9431 per share. As at the date of issuance of the interim financial statements, the Company holds 583,203 treasury shares, representing approximately 2.3494% of its share capital and the corresponding voting rights.

B) Extraordinary General Meeting of Shareholders and Return of Capital

On 23 July 2026, Thursday, at 14:00, an Extraordinary General Meeting of the Company's shareholders was held at the Company's registered offices (199 Syngrou Avenue, Nea Smyrni, Attica), attended in person or by proxy by shareholders representing 16,106,130 common, registered shares and an equal number of voting rights, i.e. 66.09% of the Company's share capital and voting rights. It is noted that, with respect to 456,203 common, registered shares, the rights of attendance and voting are suspended, pursuant to Article 50, par. 1, item (a) of Law 4548/2018, as treasury shares of the Company, and these shares were not counted for the purposes of establishing a quorum (accordingly, the total number of shares and voting rights on the basis of which the quorum was calculated at the said Extraordinary General Meeting, excluding the above-mentioned treasury shares, amounted to 24,367,731 shares and voting rights).

The Extraordinary General Meeting of the Company's shareholders adopted the following resolutions on the items of the agenda, as such resolutions are presented on the basis of the voting results per item, in accordance with the provisions of Article 133, par. 2 of Law 4548/2018, which have also been posted on the Company's legally registered website (www.profilesw.com).

On Item 1, it approved unanimously the increase of the Company's share capital by the total amount of €5,957,744.16, through the capitalization of the reserves recorded under the "share premium reserves" and "other reserves" accounts formed by the Company, such capitalization being carried out by increasing the nominal value of each share of the Company by €0.24, that is, from €0.23 to €0.47.

On Item 2, it approved unanimously the equal reduction of the Company's share capital by the amount of €5,957,744.16, by reducing the nominal value of each share of the Company by €0.24, that is, from €0.47 to €0.23, and the return-payment of the corresponding amount to the Company's shareholders.

On Item 3, it approved unanimously the amendment of the relevant Article 5 of the Company's Articles of Association, as a consequence of the resolutions adopted on the first and second items of the agenda, in exactly the form that had been announced by the Company. Lastly, by the same unanimous resolution, it granted the Company's Board of Directors the requisite authorizations to determine all necessary dates (ex-rights date, determination of eligible beneficiaries, commencement of payment of the return, etc.) in relation to the proper implementation and execution of the resolutions on the equal increase and reduction of the Company's share capital, as well as to take the appropriate actions to obtain the relevant approvals from the competent authorities, and to take all necessary steps for the payment of the amount arising from the reduction of the share capital (cash distribution) to the Company's eligible shareholders.

Other than the above, there are no events subsequent to the balance sheet date of 30 June 2026, relating either to the Company or to the Group, which require disclosure under International Financial Reporting Standards (IFRS).

N. Smyrni, September 16, 2026

Chairman of the BoD

Managing Director

Chief Financial Officer

Stasinopoulos Charalampos
ID Σ 577589

Angelides Evangelos
ID 1157610

Litsios Giannis
ID A03839674
LICENSE NO 0097805