

DEMETRA INVESTMENTS**INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER
COMPREHENSIVE INCOME****for the period 1 January 2023 to 30 June 2023**

	Six months ended 30 June	
	2023	2022
	€	€
Income		
Income from dividends	647.453	609.275
Income from interest	105.847	106.726
Income from rents	503.997	473.454
Profit from financial assets	2.728.272	1.637.001
	3.985.569	2.826.456
Operating expenses	(657.562)	(654.253)
Finance costs	(216.021)	(125.673)
Recognition of negative goodwill	-	1.971.002
Provision / (Reversal of provision) for share in loss from affiliates	(444.402)	150.261
Share in profit from affiliates	34.176.632	11.640.245
Profit before taxation	36.844.216	15.808.088
Taxation	(12.114)	9.879
Net profit for the period	36.832.102	15.817.967
Other comprehensive income		
<i>Amounts to be reclassified in the consolidated profit or loss account in future periods</i>		
Share in loss from affiliates	(36.260)	(1.255.525)
<i>Amounts not to be reclassified in the consolidated profit or loss account in future periods</i>		
Share in (loss) / profit from affiliates	(63.137)	53.181
Total income for the period	36.732.705	14.615.623
Net profit attributable to:		
Shareholders of the Company	36.832.102	15.817.967
Basic and fully diluted profit per share - cents	18.42	7.91
Total income attributable to:		
Shareholders of the Company	36.732.705	14.615.623
Total income per share - cents	18.37	7.31

DEMETRA INVESTMENTS**INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 30 June 2023**

	30 June 2023	31 December 2022
	€	€
ASSETS		
Non-current assets		
Intangible fixed assets	1.423.604	1.451.388
Immovable property for investment	30.233.082	30.232.921
Investments in affiliates	245.537.522	211.460.287
Receivables from affiliates	12.099.253	11.994.685
Deferred taxation	261.751	261.251
Total non-current assets	289.555.212	249.401.032
Current assets		
Inventories of property	11.642.987	11.638.020
Other receivables	810.769	232.570
Financial assets at fair value through profit and loss	22.211.143	19.482.918
Bank deposits	8.000	8.000
Cash and cash equivalents	845.892	761.303
Current tax claims	16.708	37.032
Total current assets	35.535.499	32.159.843
Total assets	325.090.711	287.560.875
NET POSITION AND LIABILITIES		
Equity		
Share capital	140.000.000	140.000.000
Reserves	173.820.355	137.087.650
Total equity	313.820.355	277.087.650
Long-term liabilities		
Long-term loans	2.978.189	5.111.753
Total long-term liabilities	2.978.189	5.111.753
Current liabilities		
Bank overdrafts	1.879.510	-
Current instalments of long-term loans	2.461.217	1.840.528
Provision for losses of affiliates	3.065.122	2.620.720
Trade and other creditors	886.318	900.224
Total current liabilities	8.292.167	5.361.472
Total equity and liabilities	325.090.711	287.560.875
Net asset per share - cents	156.91	138.54

DEMETRA INVESTMENTS**INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
for the period 1 January 2023 to 30 June 2023**

	Six months ended 30 June	
	2023	2022
	€	€
Cash flow from operating activities		
Profit before taxation	36.844.216	15.808.088
Adjustment for:		
Depreciation of intangible fixed assets	33.112	32.254
Profit from disposal and revaluation of financial assets at fair price through profit and loss	(2.728.282)	(1.637.001)
Loss from sale of fixed assets	-	1.702
Negative goodwill	-	(1.971.002)
Provision / (reversal of provision) for share in loss from affiliates	444.402	(150.261)
Share in profit from affiliates	(34.176.632)	(11.640.245)
Interest of loans payable	178.392	119.717
Net cash flow before changes in working capital	595.218	563.252
Increase in property inventories	(4.967)	-
Increase in other receivables	(578.199)	(600.818)
Net purchases and sales of financial assets at fair value through profit and loss	47	3.374.492
Increase in receivables from affiliates	(104.568)	(102.770)
Decrease in trade and other creditors	(13.906)	(35.635)
Purchase of immovable property for investment	(161)	(91.930)
Cash from / (for) operating activities	(106.536)	3.106.591
Tax received / (paid)	8.210	(4.997)
Net cash from / (for) operating activities	(98.326)	3.101.594
Cash flow from investing activities		
Purchase of intangible fixed assets	(5.328)	(1.127)
Purchase of affiliates	-	(1.006.394)
Net cash for investing activities	(5.328)	(1.007.521)
Cash flow from financing activities		
Repayment of loans	(1.691.267)	(1.694.715)
Net cash for financing activities	(1.691.267)	(1.694.715)
Net increase/(decrease) in cash and cash equivalents	(1.794.921)	399.358
Cash and cash equivalents at beginning of period	761.303	613.728
Cash and cash equivalents at end of period	(1.033.618)	1.013.086

DEMETRA INVESTMENTS

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY for the period 1 January 2023 to 30 June 2023

	Share capital €	Exchange difference reserve €	Negative goodwill reserve €	Accumulated Profits €	Total equity €
Balance as at 1 January 2022	140.000.000	319.767	119.850.066	9.895.453	270.064.956
Net profit for the period after taxation	-	-	-	15.817.967	15.817.967
Transfer between reserves	-	-	2.014.207	(2.014.207)	-
Other total cost for the period	-	-	-	(1.202.344)	(1.202.344)
Other transactions with shareholders	-	-	-	-	-
Balance as at 30 June 2022	140.000.000	319.437	121.864.273	22.496.869	284.680.579
Balance as at 1 January 2023	140.000.000	319.437	121.998.035	14.770.178	277.087.650
Net profit for the period after taxation	-	-	-	36.832.102	36.832.102
Other total cost for the period	-	-	-	(99.397)	(99.397)
Other transactions with shareholders	-	-	-	-	-
Balance as at 30 June 2023	140.000.000	319.437	121.998.035	51.502.883	313.820.355