

## DEMETRA HOLDINGS PLC

### INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

for the period 1 January 2024 to 31 March 2024

	Quarter ended 31 March	
	2024	2023
	€	€
<b>Income</b>		
Income from interest	54.137	52.631
Income from rents	256.496	250.724
Profit from financial assets	99.679	1.225.186
	410.312	1.528.541
Operating expenses	(424.025)	(373.733)
Finance costs	(123.039)	(100.454)
Reversal of provision / (provision) for share in loss from affiliates	236.805	(262.249)
Share in profit from affiliates	19.900.890	14.867.010
<b>Profit before taxation</b>	<b>20.000.943</b>	<b>15.659.115</b>
Taxation	(6.158)	(6.028)
<b>Net profit for the period</b>	<b>19.994.785</b>	<b>15.653.087</b>
<b>Other comprehensive income</b>		
<i>Amounts that may be reclassified in the consolidated profit and loss account in future periods</i>		
Share in (loss) / profit from affiliates	(66.336)	7.892
<i>Amounts not to be reclassified in the consolidated profit and loss account in future periods</i>		
Share in (loss) / profit from affiliates	(50.765)	124.141
<b>Total income for the period</b>	<b>19.877.684</b>	<b>15.785.120</b>
<b>Net profit attributable to:</b>		
Company Shareholders	19.994.785	15.653.087
<b>Basic and fully diluted earnings per share – cents</b>	<b>10.00</b>	<b>7.83</b>
<b>Total income attributable to:</b>		
Company shareholders	19.877.684	15.785.120
<b>Total income per share - cents</b>	<b>9.94</b>	<b>7.89</b>

## DEMETRA HOLDINGS PLC

### INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION as at 31 March 2024

	31 March 2024 €	31 December 2023 €
<b>ASSETS</b>		
<b>Non-current assets</b>		
Intangible fixed assets	1.482.693	1.499.138
Investment property	31.305.021	31.302.305
Investments in affiliates	313.544.388	293.760.599
Receivables from affiliates	12.459.762	12.406.269
Deferred taxation	73.336	73.336
<b>Total non-current assets</b>	<b>358.865.200</b>	<b>339.041.647</b>
<b>Current assets</b>		
Immovable property inventories	10.811.786	10.798.841
Other receivables	164.545	207.988
Financial assets at fair value through profit and loss	28.085.825	27.986.146
Bank deposits	8.000	8.000
Cash and cash equivalents	830.160	834.943
Current tax claims	15.628	15.648
<b>Total current assets</b>	<b>39.915.944</b>	<b>39.851.566</b>
<b>Total assets</b>	<b>398.781.144</b>	<b>378.893.213</b>
<b>NET POSITION AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	140.000.000	140.000.000
Reserves	247.595.862	227.718.178
<b>Total equity</b>	<b>387.595.862</b>	<b>367.718.178</b>
<b>Long-term liabilities</b>		
Long-term loans	2.993.816	2.993.816
<b>Total long-term liabilities</b>	<b>2.993.816</b>	<b>2.993.816</b>
<b>Current liabilities</b>		
Bank overdrafts	3.236.458	1.185.380
Current portion of long-term loans	900.841	2.640.273
Provision for losses of affiliates	3.096.151	3.332.956
Trade and other creditors	958.016	1.022.610
<b>Total current liabilities</b>	<b>8.191.466</b>	<b>8.181.219</b>
<b>Total equity and liabilities</b>	<b>398.781.144</b>	<b>378.893.213</b>
<b>Net assets per share - cents</b>	<b>193,80</b>	<b>183,86</b>

## DEMETRA HOLDINGS PLC

### INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS for the period 1 January 2024 to 31 March 2024

	Quarter ended 31 March	
	2024	2023
	€	€
<b>Cash flow from operating activities</b>		
Profit before taxation	20.000.943	15.659.115
Adjustments for:		
Depreciation of intangible fixed assets	16.445	16.598
Gain on disposal and revaluation of financial assets at fair value through profit and loss	(99.679)	(1.225.186)
(Reversal of provision) / provision for share in loss from affiliates	(236.805)	262.249
Share in profit from affiliates	(19.900.890)	(14.867.010)
Loan interest payable	91.623	91.964
<b>Net cash flow before changes in working capital</b>	<b>(128.363)</b>	<b>(62.270)</b>
Increase in immovable property inventories	(12.945)	-
Decrease in other receivables	43.443	76.385
Net purchases and sales of financial assets at fair value through profit and loss	-	-
Increase in receivables from affiliates	(53.493)	(51.995)
Decrease in trade and other creditors	(64.594)	(33.428)
Purchase of investment property	(2.716)	(161)
<b>Cash for operating activities</b>	<b>(218.668)</b>	<b>(71.469)</b>
Tax (paid) / received	(6.138)	15.376
<b>Net cash for operating activities</b>	<b>(224.806)</b>	<b>(56.093)</b>
<b>Cash flow from investing activities</b>		
Purchase of intangible fixed assets	-	(1.714)
<b>Net cash for investing activities</b>	<b>-</b>	<b>(1.714)</b>
<b>Cash flow from financing activities</b>		
Repayment of loans	(1.831.055)	(1.614.694)
<b>Net cash for financing activities</b>	<b>(1.831.055)</b>	<b>(1.614.694)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(2.055.861)</b>	<b>(1.672.501)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>(350.437)</b>	<b>761.303</b>
<b>Cash and cash equivalents at end of period</b>	<b>(2.406.298)</b>	<b>(911.198)</b>

## DEMETRA HOLDINGS PLC

### INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY for the period 1 January 2024 to 31 March 2024

	Share capital €	Exchange difference reserve €	Negative goodwill reserve €	Land and property revaluation reserve €	Accumulated profits €	Total equity €
Balance as at 1 January 2023	140.000.000	319.437	121.998.035	-	16.735.951	279.053.423
Net profit for the period after taxation	-	-	-	-	15.653.087	15.653.087
Other total expenses for the period	-	-	-	-	132.033	132.033
Other transactions with shareholders	-	-	-	-	-	-
Balance as at 31 March 2023	140.000.000	319.437	121.998.035	-	32.521.071	294.838.543
<b>Balance as at 1 January 2024</b>	<b>140.000.000</b>	<b>319.437</b>	<b>121.998.035</b>	<b>48.396</b>	<b>105.352.310</b>	<b>367.718.178</b>
Net profit for the period after taxation	-	-	-	-	<b>19.994.785</b>	<b>19.994.785</b>
Other total income for the period	-	-	-	-	<b>(117.101)</b>	<b>(117.101)</b>
Other transactions with shareholders	-	-	-	-	-	-
<b>Balance as at 31 March 2024</b>	<b>140.000.000</b>	<b>319.437</b>	<b>121.998.035</b>	<b>48.396</b>	<b>125.229.994</b>	<b>387.595.862</b>