

AEONIC SECURITIES C.I.F. PLC

UNAUDITED MANAGEMENT ACCOUNTS

Period from 1 January 2025 to 30 June 2025

AEONIC SECURITIES C.I.F. PLC

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AEONIC SECURITIES C.I.F. PLC

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

Alexandros Sinos
Serafeim Charalampidis
Stephanos Kazantzis
Evangelos Drympetas
Gloria Chrysafi

Company Secretary:

Gloria Chrysafi

Independent Auditors:

C&N Auditors Ltd
CERTIFIED PUBLIC ACCOUNTANTS - CY
10 Yianni Kranidioti
2nd Floor
Office 201
1065 Nicosia, Cyprus

Registered office:

Laiou 6
Anna City Court Block B, Flat 301
3015 Limassol
Cyprus

Registration number:

HE 304867

AEONIC SECURITIES C.I.F. PLC

UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Period from 1 January 2025 to 30 June 2025

		01/01/2025- 30/06/2025	01/01/2024-30 /06/2024
	Note	€	€
Revenue	1	118.579	167.985
Cost of sales		<u>(14.468)</u>	<u>(20.033)</u>
Gross profit		104.111	147.952
Other operating income	2	501	1
Selling and distribution expenses		-	(13.447)
Administration expenses		(158.890)	(163.978)
Other expenses		<u>(6.003)</u>	<u>-</u>
Operating loss		(60.281)	(29.472)
Finance costs	5	<u>(2.292)</u>	<u>(886)</u>
Net loss for the period		(62.573)	(30.358)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the period		<u>(62.573)</u>	<u>(30.358)</u>

The notes on pages 6 to 8 form an integral part of these unaudited consolidated management accounts.

AEONIC SECURITIES C.I.F. PLC

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION 30 June 2025

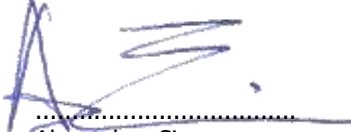
	Note	30/06/2025 €	30/06/2024 €
ASSETS			
Non-current assets			
Property, plant and equipment		2.133	3.408
Right-of-use assets		11.497	22.995
Intangible assets		25.000	28.000
Investors' Compensation Fund	7	<u>52.267</u>	<u>52.267</u>
		90.897	106.670
Current assets			
Trade and other receivables	6	144.460	212.270
Cash at bank and in hand	8	<u>50.970</u>	<u>44.473</u>
		195.430	256.743
Total assets		286.327	363.413
EQUITY AND LIABILITIES			
Equity			
Share capital	9	680.000	650.000
Accumulated losses		<u>(536.879)</u>	<u>(382.594)</u>
		143.121	267.406
Non-controlling interests		<u>28.620</u>	<u>12.829</u>
Total equity		171.741	280.235
Non-current liabilities			
Borrowings	10	<u>70.525</u>	<u>20.000</u>
		70.525	20.000
Current liabilities			
Trade and other payables	11	39.010	39.535
Borrowings	10	-	8
Lease liabilities		4.996	23.333
Current tax liabilities	12	<u>55</u>	<u>302</u>
		44.061	63.178
Total liabilities		114.586	83.178
Total equity and liabilities		286.327	363.413

The notes on pages 6 to 8 form an integral part of these unaudited consolidated management accounts.

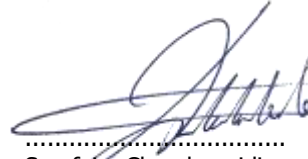
AEONIC SECURITIES C.I.F. PLC

UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION 30 June 2025

On 30 September 2025 the Board of Directors of AEONIC SECURITIES C.I.F. PLC authorised these unaudited consolidated management accounts for issue.



.....
Alexandros Sinos
Director



.....
Serafeim Charalampidis
Director

The notes on pages 6 to 8 form an integral part of these unaudited consolidated management accounts.

AEONIC SECURITIES C.I.F. PLC

UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Period from 1 January 2025 to 30 June 2025

	Note	Share capital €	Accumula- ted losses €	Total €	Non-contro lling interests €	Total €
Balance at 1 January 2024		650.000	(354.936)	295.064	15.529	310.593
Net loss for the period		-	(27.658)	(27.658)	(2.700)	(30.358)
Balance at 30 June 2024		650.000	(382.594)	267.406	12.829	280.235
Balance 1 January 2025		650.000	(470.754)	179.246	25.068	204.314
Net loss for the period		-	(66.125)	(66.125)	3.552	(62.573)
Transactions with owners						
Issue of share capital	9	30.000	-	30.000	-	30.000
Balance at 30 June 2025		680.000	(536.879)	143.121	28.620	171.741

The notes on pages 6 to 8 form an integral part of these unaudited consolidated management accounts.

AEONIC SECURITIES C.I.F. PLC

NOTES TO THE UNAUDITED CONSOLIDATED UNAUDITED MANAGEMENT ACCOUNTS

Period from 1 January 2025 to 30 June 2025

1. Revenue

	2025	2024
	€	€
Rendering of services	86.619	64.804
Commissions receivable	<u>31.960</u>	<u>103.181</u>
	<u>118.579</u>	<u>167.985</u>

2. Other operating income

	2025	2024
	€	€
Interest income	-	1
Exchange profit	<u>501</u>	<u>-</u>
	<u>501</u>	<u>1</u>

3. Expenses by nature

	2025	2024
	€	€
Staff costs (Note 4)	102.877	71.324
Auditors' remuneration	2.250	-
Expense relating to leases	600	6.000
Impairment losses on intangible assets	6.003	-
Other expenses	<u>67.631</u>	<u>120.134</u>
Total expenses	<u>179.361</u>	<u>197.458</u>

4. Staff costs

	2025	2024
	€	€
Salaries	69.379	59.032
Social security costs	<u>5.219</u>	<u>12.291</u>
	<u>74.598</u>	<u>71.323</u>

5. Finance costs

	2025	2024
	€	€
Sundry finance expenses	<u>2.292</u>	<u>886</u>
Finance costs	<u>2.292</u>	<u>886</u>

AEONIC SECURITIES C.I.F. PLC

NOTES TO THE UNAUDITED CONSOLIDATED UNAUDITED MANAGEMENT ACCOUNTS

Period from 1 January 2025 to 30 June 2025

6. Trade and other receivables

	2025	2024
	€	€
Trade receivables	111.470	174.877
Less: credit loss on trade receivables	<u>(4.278)</u>	<u>2.222</u>
Trade receivables - net	107.192	177.099
Receivables from own subsidiaries	3.388	3.388
Shareholders' current accounts - debit balances	1.390	1.390
Other receivables	21.256	16.255
VAT	<u>11.234</u>	<u>14.138</u>
	<u>144.460</u>	<u>212.270</u>

7. Investors' Compensation Fund

	2025	2024
	€	€
Balance at 1 January	52.267	50.346
Additions	-	1.921
Balance at 30 June	<u>52.267</u>	<u>52.267</u>

8. Cash at bank and in hand

Cash balances are analysed as follows:

	2025	2024
	€	€
Cash at bank and in hand	<u>50.970</u>	<u>44.473</u>
	<u>50.970</u>	<u>44.473</u>

9. Share capital

	2025	2025	2024	2024
	Number of shares	€	Number of shares	€
Authorised				
Ordinary shares of €1 each	<u>1.000.000</u>	<u>1.000.000</u>	<u>1.000.000</u>	<u>1.000.000</u>
Issued and fully paid				
Balance at 1 January	650.000	650.000	650.000	650.000
Issue of shares	<u>30.000</u>	<u>30.000</u>	-	-
Balance at 30 June	<u>680.000</u>	<u>680.000</u>	<u>650.000</u>	<u>650.000</u>

AEONIC SECURITIES C.I.F. PLC

NOTES TO THE UNAUDITED CONSOLIDATED UNAUDITED MANAGEMENT ACCOUNTS

Period from 1 January 2025 to 30 June 2025

10. Borrowings

	2025 €	2024 €
Current borrowings		
Bank overdrafts (Note 8)	-	8
Non-current borrowings		
Debentures	70.525	-
Convertible bond	-	20.000
Total	70.525	20.008

11. Trade and other payables

	2025 €	2024 €
Trade payables	7.512	19.216
Social insurance and other taxes	6.436	4.933
Accruals	8.023	6.258
Other creditors	15.604	7.693
Defence and GHS contribution on rent payable	1.435	1.435
	39.010	39.535

12. Current tax liabilities

	2025 €	2024 €
Special contribution for defence	55	302
	55	302

AEONIC SECURITIES C.I.F. PLC

ADDITIONAL INFORMATION TO THE UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

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AEONIC SECURITIES C.I.F. PLC

DETAILED INCOME STATEMENT

Period from 1 January 2025 to 30 June 2025

	Page	2025 €	2024 €
Revenue			
Rendering of services		86.619	64.804
Commissions receivable		31.960	103.181
Cost of sales	2	(14.468)	(20.033)
Gross profit		104.111	147.952
Other operating income			
Bank interest		-	1
Unrealised foreign exchange profit		501	-
		104.612	147.953
Operating expenses			
Administration expenses	3	(158.890)	(163.978)
Selling and distribution expenses	3	-	(13.447)
		(54.278)	(29.472)
Other operating expenses			
Impairment charge - goodwill		(6.003)	-
Operating loss		(60.281)	(29.472)
Finance costs	4	(2.292)	(886)
Net loss for the period before tax		(62.573)	(30.358)

AEONIC SECURITIES C.I.F. PLC

COST OF SALES

Period from 1 January 2025 to 30 June 2025

	2025 €	2024 €
Cost of sales		
Direct costs		
Services received	<u>14.468</u>	<u>20.033</u>
	<u>14.468</u>	<u>20.033</u>

AEONIC SECURITIES C.I.F. PLC

OPERATING EXPENSES

Period from 1 January 2025 to 30 June 2025

	2025 €	2024 €
Administration expenses		
Directors' remuneration	-	2.500
Staff salaries	69.379	56.532
Social insurance	5.219	12.291
Rent	600	6.000
Common expenses	540	-
Licenses and taxes	2.174	-
Electricity	880	533
Insurance	-	2.297
Sundry expenses	24.016	14.401
Telephone and postage	2.436	2.457
Stationery and printing	-	340
Subscriptions and contributions	9.509	10.245
Computer supplies and maintenance	1.370	1.186
Certification and legalisation expenses	-	320
Auditors' remuneration	2.250	-
Accounting fees	600	600
Other professional fees	32.608	25.622
Fines	-	30
Travelling	2.009	13.933
Entertaining	4.891	13.033
Motor vehicle running costs	409	1.658
	<u>158.890</u>	<u>163.978</u>

	2025 €	2024 €
Selling and distribution expenses		
Advertising	-	13.447
	<u>-</u>	<u>13.447</u>

AEONIC SECURITIES C.I.F. PLC

FINANCE COSTS

Period from 1 January 2025 to 30 June 2025

	2025 €	2024 €
Finance costs		
Sundry finance expenses		
Bank charges	<u>2.292</u>	<u>886</u>
	<u>2.292</u>	<u>886</u>