

**C.O. CYPRUS OPPORTUNITY ENERGY
PUBLIC COMPANY LIMITED**

UNAUDITED INTERIM FINANCIAL
STATEMENTS

Period from 1 January 2025 to 30 June 2025

C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED

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CONTENTS

PAGE

| | |
|--|-------|
| Statement of profit or loss and other comprehensive income | 1 |
| Statement of financial position | 2 |
| Statement of changes in equity | 3 |
| Notes to the interim financial statements | 4 - 5 |

C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Period from 1 January 2025 to 30 June 2025

| | Note | 01/01/2025- 30/06/2025 € | 01/01/2024- 30/06/2024 € |
|---|------|--------------------------------|--------------------------------|
| Administration expenses | 2 | (12.340) | (7.142) |
| Net loss for the period/year | | (12.340) | (7.142) |
| Other comprehensive income | | - | - |
| Total comprehensive income for the period/year | | (12.340) | (7.142) |

The notes on pages 4 to 5 form an integral part of these interim financial statements.

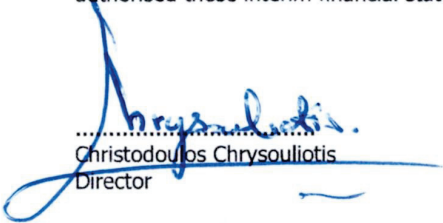
C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

30 June 2025

| | Note | 30/06/2025 € | 2024 € |
|-------------------------------------|------|--------------------|-------------|
| ASSETS | | | |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Share capital | 4 | 1.267.808 | 1.267.808 |
| Share premium | | 1.069.828 | 1.069.828 |
| Other reserves | | 140.320 | 140.320 |
| Accumulated losses | | (2.684.390) | (2.672.050) |
| | | (206.434) | (194.094) |
| Advances from shareholders | 5 | 163.181 | 163.181 |
| Total equity | | (43.253) | (30.913) |
| Current liabilities | | | |
| Trade and other payables | 6 | 43.253 | 30.913 |
| | | 43.253 | 30.913 |
| Total equity and liabilities | | - | - |

On 26 September 2025 the Board of Directors of C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED authorised these interim financial statements for issue.


.....
Christodoulos Chrysouliotis
Director

The notes on pages 4 to 5 form an integral part of these interim financial statements.

C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY

Period from 1 January 2025 to 30 June 2025

| | Share capital € | Share premium € | Advances from shareholders € | Translation reserve € | Accumulated losses € | Total € |
|------------------------------------|--------------------|--------------------|------------------------------------|-----------------------------|----------------------------|-----------------|
| Balance at 1 January 2024 | 1.267.808 | 1.069.828 | 163.181 | 140.320 | (2.660.483) | (19.346) |
| Net loss for the year | - | - | - | - | (7.142) | (7.142) |
| Balance at 31 December 2024 | 1.267.808 | 1.069.828 | 163.181 | 140.320 | (2.667.625) | (26.488) |
| Balance at 1 January 2025 | 1.267.808 | 1.069.828 | 163.181 | 140.320 | (2.672.050) | (30.913) |
| Net loss for the period | - | - | - | - | (12.340) | (12.340) |
| Balance at 30 June 2025 | 1.267.808 | 1.069.828 | 163.181 | 140.320 | (2.684.390) | (43.253) |

The notes on pages 4 to 5 form an integral part of these interim financial statements.

C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Period from 1 January 2025 to 30 June 2025

1. Revenue

2. Administration expenses

| | 01/01/2025- 30/06/2025 € | 01/01/2024- 30/06/2024 € |
|-------------------------|--------------------------------|--------------------------------|
| Staff costs | 2.500 | - |
| Accounting fees | 3.380 | 500 |
| Other professional fees | 3.204 | 3.142 |
| Sundry expenses | 3.256 | 3.500 |
| | <u>12.340</u> | <u>7.142</u> |

3. Staff costs

| | 01/01/2025- 30/06/2025 € | 01/01/2024- 30/06/2024 € |
|---|--------------------------------|--------------------------------|
| Salaries | 2.500 | - |
| | <u>2.500</u> | <u>-</u> |
| Average number of employees (including Directors in their executive capacity) | <u>2</u> | <u>2</u> |

4. Share capital

| | 2025 Number of shares | 2025 € | 2024 Number of shares | 2024 € |
|---------------------------------------|-----------------------------|------------------|-----------------------------|------------------|
| Authorised | | | | |
| Ordinary shares of €0,01 each | <u>211.950.000</u> | <u>2.119.500</u> | <u>211.950.000</u> | <u>2.119.500</u> |
| Issued and fully paid | | | | |
| Balance at 1 January | <u>126.780.762</u> | <u>1.267.808</u> | <u>126.780.762</u> | <u>1.267.808</u> |
| Balance at 30 June/31 December | <u>126.780.762</u> | <u>1.267.808</u> | <u>126.780.762</u> | <u>1.267.808</u> |

5. Advances from shareholders

| | 30/06/2025 € | 30/06/2024 € |
|---------------------------|-----------------|-----------------|
| Balance at 1 January | <u>163.181</u> | <u>163.181</u> |
| Balance at 30 June | <u>163.181</u> | <u>163.181</u> |

6. Trade and other payables

| | 30/06/2025 € | 30/06/2024 € |
|----------|-----------------|-----------------|
| Accruals | <u>43.253</u> | <u>30.913</u> |
| | <u>43.253</u> | <u>30.913</u> |

C.O. CYPRUS OPPORTUNITY ENERGY PUBLIC COMPANY LIMITED

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Period from 1 January 2025 to 30 June 2025

7. Participation of Directors in the company's share capital

The percentage of share capital of the Company held directly or indirectly by each member of the Board of Directors as at 31 December 2024 and 30 June 2025 were as follows:

| | 30/06/2025 | 31/12/2024 |
|--------------------|------------|------------|
| | % | % |
| Antonakis Antoniou | 21,74 | 21,74 |
| Andreas Leonidou | 22,59 | 22,59 |

(1) The shareholding interest of Mr. Antonakis Antoniou includes the participation of the company A.L. Pro Choice Secretarial Services Ltd with a percentage of 21,41%, of which he is a shareholder.

(2) The shareholding interest of Mr. Andreas Leonidou includes his direct participation with a percentage of 0,33%, the indirect participation of 1,18% through his daughter Ms. Theodora Leonidou and the participation of the company A.L. Pro Choice Secretarial Services Ltd with a percentage of 21,41%, of which he is a shareholder.

8. Shareholders holding more than 5% of share capital

The persons holding more than 5% of the share capital as at 31 December 2024 and 30 June 2025 were as follows:

| | 30/06/2025 | 31/12/2024 |
|--|------------|------------|
| | % | % |
| Stavros Stavrou | 25,31 | 25,31 |
| Halman R.M. Investments Ltd | 11,36 | 11,36 |
| A.L. Pro Choice Secretarial Services Ltd | 21,41 | 21,41 |

9. Significant agreements with management

At the end of the year, no significant agreements existed between the Company and its Management.

10. Events after the reporting period

There were no material events after the reporting period, which have a bearing on the understanding of the interim financial statements.