

G.D. AMPLUS PUBLIC COMPANY LTD

**REPORT AND INTERIM FINANCIAL
STATEMENTS**

Period from 1 January 2025 to 30 June 2025

G.D. AMPLUS PUBLIC COMPANY LTD

REPORT AND INTERIM FINANCIAL STATEMENTS
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G.D. AMPLUS PUBLIC COMPANY LTD

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

Georgios Damanakis
Ioannis Aravantinos resigned on 29 August 2024
Dionisia Menicou appointed on 29 August 2024

Company Secretary:

A.I.L Nominee Services Ltd

Independent Auditors:

COSMIACO LTD
Certified Public Accountants and Registered Auditors
14 Andrea Michalakopoulou 2nd floor, office 205
1075 , Nicosia
Cyprus

Legal Advisers:

Angelides, Ioannides, Leonidou LLC

Registered office:

Agion Omologiton 15
1080 Nicosia
Cyprus

Bankers:

Hellenic Bank Public Company Ltd

Registration number:

HE364416

G.D. AMPLUS PUBLIC COMPANY LTD

MANAGEMENT REPORT

The Board of Directors presents its report and unaudited financial statements of the Company for the period from 1 January 2025 to 30 June 2025.

Incorporation

The Company G.D. AMPLUS PUBLIC COMPANY LTD was incorporated in Cyprus on 29 December 2016 as a private limited liability company under the provisions of the Cyprus Companies Law, Cap. 113.

On 17 February 2017 the Company submitted an application to the Cyprus Stock Exchange (CSE) for the listing of its securities in the Emerging Companies Market (E.C.M.).

On 19 January 2018 the Council of the Cyprus Stock Exchange accepted the application of the Company for listing in the Emerging Companies Market of the CSE 26,000 securities of nominal value €1 each, with a listing price of €1 each. The trading of the above securities commenced on Friday, 19 January 2018. The Cyprus Stock Exchange has undertaken to keep the register of the above company in the CSE Central Depository/Registry.

Principal activities and nature of operations of the Company

The Company is involved in trading and investing activities in the information technology industry, having as a target the performance of technical infrastructure projects and the computerization of businesses and organizations.

By order of the Board of Directors,



A.I.L. Nominee Services Ltd
Secretary

Nicosia, 24/09/2025

G.D. AMPLUS PUBLIC COMPANY LTD

DECLARATION OF THE MEMBERS OF THE BOARD OF DIRECTORS AND THE COMPANY OFFICIALS RESPONSIBLE FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

In accordance with Article 10 sections (3c) and (7) of the Transparency Requirements (Traded Securities in Regulated Markets) Law 2007 (N 190 (I)/2007) ("the Law") we, the members of the Board of Directors and the Company official responsible for the financial statements of G.D. AMPLUS PUBLIC COMPANY LTD (the "Company") for the period from 1 January 2025 to 30 June 2025, on the basis of our knowledge, declare that:

(a) The annual financial statements of the Company which are presented on pages 4 to 11:

(i) have been prepared in accordance with the applicable International Financial Reporting Standards as adopted by the European Union and the provisions of Article 10, section (4) of the law, and

(ii) provide a true and fair view of the particulars of assets and liabilities, the financial position and profit or loss of the Company and the entities included in the financial statements as a whole and

b) The management report provides a fair view of the developments and the performance as well as the financial position of the Company as a whole, together with a description of the main risks and uncertainties which they face.

Members of the Board of Directors:

Georgios Damanakis



Dionisia Menicou



Nicosia,24/09/..... 2025

G.D. AMPLUS PUBLIC COMPANY LTD

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	6	2,000	-
Administration and other expenses	7	<u>(6,221)</u>	<u>(6,687)</u>
Operating loss		(4,221)	(6,687)
Finance costs	8	<u>(733)</u>	<u>(323)</u>
Net loss for the period		(4,954)	(7,010)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the period		<u>(4,954)</u>	<u>(7,010)</u>
Loss per share attributable to equity holders of the parent (cent)	9	<u>(19.05)</u>	<u>(26.96)</u>

The notes on pages 8 to 11 form an integral part of these financial statements.

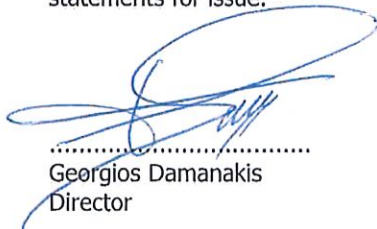
G.D. AMPLUS PUBLIC COMPANY LTD

STATEMENT OF FINANCIAL POSITION

30 June 2025

		30 June 2025	31 December 2024
	Note	€	€
ASSETS			
Current assets			
Trade and other receivables		4,477	19,470
Cash at bank and in hand	10	7,654	1,937
		<u>12,131</u>	<u>21,407</u>
Total assets		<u><u>12,131</u></u>	<u><u>21,407</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital	11	26,000	26,000
Accumulated losses		(22,287)	(17,333)
Total equity		<u>3,713</u>	<u>8,667</u>
Current liabilities			
Trade and other payables	12	8,418	12,740
		<u>8,418</u>	<u>12,740</u>
Total equity and liabilities		<u><u>12,131</u></u>	<u><u>21,407</u></u>

On 24/09/2025 the Board of Directors of G.D. AMPLUS PUBLIC COMPANY LTD authorised these financial statements for issue.


Georgios Damanakis
Director




Dionisia Menicou
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

G.D. AMPLUS PUBLIC COMPANY LTD

STATEMENT OF CHANGES IN EQUITY

Period from 1 January 2025 to 30 June 2025

	Share capital €	Retained earnings/ (accumulated losses) €	Total €
Balance at 1 January 2024	26,000	(3,499)	22,501
Comprehensive income			
Net loss for the period	-	(7,010)	(7,010)
Total comprehensive income for the period	-	(7,010)	(7,010)
Balance at 30 June 2024	26,000	(10,509)	15,491
Balance at 1 January 2025	26,000	(17,333)	8,667
Net loss for the period	-	(4,954)	(4,954)
Balance at 30 June 2025	26,000	(22,287)	3,713

The notes on pages 8 to 11 form an integral part of these financial statements.

G.D. AMPLUS PUBLIC COMPANY LTD

CASH FLOW STATEMENT

Period from 1 January 2025 to 30 June 2025

	Note	01/01/2025- 30/06/2025 €	01/01/2024- 30/06/2024 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		<u>(4,954)</u>	<u>(7,010)</u>
		(4,954)	(7,010)
Changes in working capital:			
Decrease in trade and other receivables		14,993	4,489
Decrease in trade and other payables		<u>(4,322)</u>	<u>(714)</u>
Cash generated from/(used in) operations		5,717	(3,235)
Tax refunded		-	1,938
Net cash generated from/(used in) operating activities		<u>5,717</u>	<u>(1,297)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		-	-
CASH FLOWS FROM FINANCING ACTIVITIES		-	-
Net increase/(decrease) in cash and cash equivalents		5,717	(1,297)
Cash and cash equivalents at beginning of the period		<u>1,937</u>	<u>7,675</u>
Cash and cash equivalents at end of the period	10	<u><u>7,654</u></u>	<u><u>6,378</u></u>

The notes on pages 8 to 11 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Period from 1 January 2025 to 30 June 2025

1. Incorporation and principal activities

Country of incorporation

The Company G.D. AMPLUS PUBLIC COMPANY LTD (the "Company") was incorporated in Cyprus on 29 December 2016 as a private limited liability company under the provisions of the Cyprus Companies Law, Cap. 113. Its registered office is at Agion Omologiton 15, 1080 Nicosia, Cyprus.

On 19 January 2018 the Council of the Cyprus Stock Exchange accepted the application of the Company for listing in the Emerging Companies Market of the CSE 26,000 securities of nominal value €1 each, with a listing price of €1 each. The trading of the above securities commenced on Friday, 19 January 2018. The Cyprus Stock Exchange has undertaken to keep the register of the above company in the CSE Central Depository/Registry.

Unaudited financial statements

The financial statements for the six months ended on 30 June 2024 and 2025 respectively, have not been audited by the external auditors of the Company.

2. Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU) and the requirements of the Cyprus Companies Law, Cap. 113. The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates and requires Management to exercise its judgment in the process of applying the Company's accounting policies. It also requires the use of assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on Management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

3. Adoption of new or revised standards and interpretations

During the current period the Company adopted all the new and revised International Financial Reporting Standards (IFRSs) that are relevant to its operations and are effective for accounting periods beginning on 1 January 2025. This adoption did not have a material effect on the accounting policies of the Company.

4. Material accounting policies

The financial statements, which are presented in Euro, have been prepared in accordance with international Financial Reporting Standards, including IAS 34 "Interim Financial Reporting"

The accounting policies used in the preparation of the financial statements are in accordance with those used in the annual financial statements for the year ended 31 December 2024.

Costs that are incurred during the financial year are anticipated or deferred for interim reporting purposes if, and only if, it is also appropriate to anticipate or defer that type of cost at the end of the financial year.

Corporation tax is calculated based on the expected tax rates for the whole financial year.

These financial statements must be read in conjunction with the annual financial statements for the year ended 31 December 2024.

G.D. AMPLUS PUBLIC COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS

Period from 1 January 2025 to 30 June 2025

5. New accounting pronouncements

At the date of approval of these financial statements, standards and interpretations were issued by the International Accounting Standards Board which were not yet effective. Some of them were adopted by the European Union and others not yet. The Board of Directors expects that the adoption of these accounting standards in future periods will not have a material effect on the financial statements of the Company.

6. Revenue

The Company derives its revenue from contracts with customers for the transfer of goods and services over time and at a point in time in the following major product lines.

Disaggregation of revenue

	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024
	€	€
Rendering of services	2,000	-
	<u>2,000</u>	<u>-</u>

7. Administration and other expenses

	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024
	€	€
Other professional fees	3,800	3,720
Fines	-	100
Cyprus Stock Exchange expenses	2,421	2,867
	<u>6,221</u>	<u>6,687</u>

8. Finance costs

	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024
	€	€
Sundry finance expenses	733	323
Finance costs	<u>733</u>	<u>323</u>

9. Loss per share attributable to equity holders of the parent

	01/01/2025- 30/06/2025	01/01/2024- 30/06/2024
Loss attributable to shareholders (€)	<u>(4,954)</u>	<u>(7,010)</u>
Weighted average number of ordinary shares in issue during the period	26,000	26,000
Loss per share attributable to equity holders of the parent (cent)	<u>(19.05)</u>	<u>(26.96)</u>

G.D. AMPLUS PUBLIC COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS

Period from 1 January 2025 to 30 June 2025

10. Cash at bank and in hand

Cash balances are analysed as follows:

	2025	2024
	€	€
Cash at bank and in hand	<u>7,654</u>	<u>9,613</u>
	<u>7,654</u>	<u>9,613</u>

11. Share capital

	2025 Number of shares	2025 €	2024 Number of shares	2024 €
Authorised				
Ordinary shares of €1 each	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Issued and fully paid				
Balance at 1 January	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Balance at 30 June/31 December	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>

Issued capital

Upon incorporation on 29 December 2016 the Company issued to the subscribers of its Memorandum of Association 26,000 ordinary shares of €1 each at par.

12. Trade and other payables

	2025	2024
	€	€
Trade payables	-	678
Shareholders' current accounts - credit balances (Note 13.1)	<u>8,418</u>	<u>8,696</u>
	<u>8,418</u>	<u>9,374</u>

The fair values of trade and other payables due within one year approximate to their carrying amounts as presented above.

13. Related party transactions

The following transactions were carried out with related parties:

13.1 Shareholders' current accounts - credit balances (Note 12)

	2025	2024
	€	€
Shareholders' current accounts - credit balances	<u>8,418</u>	<u>8,418</u>

The directors'/shareholders' current accounts are interest free and have no specified repayment date.

G.D. AMPLUS PUBLIC COMPANY LTD

NOTES TO THE FINANCIAL STATEMENTS

Period from 1 January 2025 to 30 June 2025

14. 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 (in accordance with Article (4) (b) of the Directive DI 190-2007-04), as at 30 June 2025 and 26 September 2025 (5 days before the date of approval of the financial statements by the Board of Directors) were as follows:

	30 June 2025	26 September 2025
	%	%
Georgios Damanakis	90	90

15. Shareholders holding more than 5% of share capital

The persons holding more than 5% of the share capital as at 30 June 2025 and 26 September 2025 (5 days before the date of approval of the financial statements by the Board of Directors) were as follows:

	30 June 2025	26 September 2025
	%	%
Georgios Damanakis	90	90

16. Significant agreements with management

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

17. Contingent liabilities

The Company had no contingent liabilities as at 30 June 2025.

18. Commitments

The Company had no capital or other commitments as at 30 June 2025.

19. Events after the reporting period

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

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

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G.D. AMPLUS PUBLIC COMPANY LTD

DETAILED INCOME STATEMENT

Period from 1 January 2025 to 30 June 2025

		01/01/2025- 30/06/2025 €	01/01/2024- 30/06/2024 €
	Page		
Rendering of services		2,000	-
Other operating expenses	2	<u>(6,221)</u>	(6,687)
Operating loss		(4,221)	(6,687)
Finance costs	3	<u>(733)</u>	(323)
Net loss for the period before tax		<u>(4,954)</u>	<u>(7,010)</u>

G.D. AMPLUS PUBLIC COMPANY LTD

OTHER OPERATING EXPENSES

Period from 1 January 2025 to 30 June 2025

	01/01/2025- 30/06/2025 €	01/01/2024- 30/06/2024 €
Other operating expenses		
Other professional fees	3,800	3,720
Fines	-	100
Cyprus Stock Exchange expenses	<u>2,421</u>	<u>2,867</u>
	<u>6,221</u>	<u>6,687</u>

G.D. AMPLUS PUBLIC COMPANY LTD

FINANCE COSTS

Period from 1 January 2025 to 30 June 2025

	01/01/2025- 30/06/2025 €	01/01/2024- 30/06/2024 €
Finance costs		
Sundry finance expenses		
Bank charges	<u>733</u>	<u>323</u>
	<u>733</u>	<u>323</u>

