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Independent Auditor's Review Report

To the Board of Directors of METKA Group of Companies S.A.

Report on Review of the Special Purpose Condensed Interim Financial Information

Introduction

We have reviewed the accompanying Condensed Interim Consolidated Statement of Financial Position of METKA Group of Companies S.A. (the "Company" and, with its subsidiaries, the "Group"), as at 30 June 2026 and 31 December 2025 and the related Condensed Interim Consolidated Income Statement, the Condensed Interim Consolidated Statements of Comprehensive Income and Changes in Equity and the Condensed Consolidated Interim Cash Flow Statement for the six-month periods ended on 30 June 2026 and 30 June 2025 and the selected explanatory notes that comprise the Special Purpose Condensed Interim Financial Information.

Management is responsible for the preparation and presentation of this Special Purpose Condensed Interim Financial Information in accordance with International Financial Reporting Standards as they have been adopted by the European Union and applied to interim financial reporting (International Accounting Standard "IAS 34"). Our responsibility is to express a conclusion on this Special Purpose Condensed Interim Financial Information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing, as incorporated in Greek Law and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Special Purpose Condensed Interim Financial Information is not prepared, in all material respects, in accordance with IAS 34.

Emphasis of Matter

We draw attention to Note 2 to the Special Purpose Condensed Interim Financial Information, which describes the basis of preparation by applying the "predecessor accounting" treatment. Our conclusion is not modified in respect of this matter.

Athens, 6 November 2026

The Certified Auditor Accountant



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