

**HEALTH INITIATIVE SINGLE MEMBER SA
BALANCE SHEET AS AT 31/12/2023
6th FISCAL YEAR (01/01/2023 - 31/12/2023)
Registration Number 147803601000**

Assets	<u>31/12/2023</u>	<u>31/12/2022</u>
Property plant and Equipment, Intangibles	43,664,564.60	38,577,615.17
Less: Accumulated Depreciation	12,678.99	10,988.47
Advances and deferred income	24,736,567.75	2,160,645.00
Other receivables	500.00	500.00
Cash and cash equivalents	839.23	12,111.61
<i>Total Assets</i>	<i>68,389,792.59</i>	<i>40,739,883.31</i>
Shareholders Equity and Liabilities		
Total Equity	64,547,731.08	37,677,169.19
Short term Liabilities	3,842,061.51	3,062,714.12
<i>Total Shareholders Equity and Liabilities</i>	<i>68,389,792.59</i>	<i>40,739,883.31</i>

STATEMENT OF COMPREHENSIVE INCOME 6th FISCAL YEAR (01/01/2023 - 31/12/2023)

	<u>31/12/2023</u>	<u>31/12/2022</u>
Depreciation expenses	-1,690.52	-2,535.80
Other expenses	-8,832,223.41	-1,744,918.23
Other income	0.00	0.00
Interest and other related expenses	3,775.84	-1,121.46
Profit / (loss) before tax and interest	<u>-8,830,138.09</u>	<u>-1,748,575.49</u>
Interest	0.00	0.00
Profit / (loss) for the period	<u>-8,830,138.09</u>	<u>-1,748,575.49</u>

ATHENS 9th MAY 2024

THE PRESIDENT OF THE BOD
CHRISTINA LAMBROPOULOU
ID No P551272

THE MANAGING DIRECTOR
PANAGIOTIS PAPOULIAS
ID No Φ225038

THE ACCOUNTANT
MIHAIL MIHAILIDIS
A' CLASS LICENCE No:0009679
ZEYA S.A. REGISTRATION No:498

TRUE TRANSLATION FROM THE ORIGINAL IN GREEK

Independent Auditor's Report

To the Shareholders of the company HEALTH INITIATIVE SINGLE MEMBER S.A.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the company HEALTH INITIATIVE SINGLE MEMBER S.A. (the Company), which comprise the statement of financial position as at December 31, 2023, the statement of profit or loss for the year then ended, as well as the related notes.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the company HEALTH INITIATIVE SINGLE MEMBER S.A. as of December 31, 2023, and of its financial performance for the year then ended in accordance with the provisions of L. 4308/2014 as in force.

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as they have been transposed in Greek Legislation. Our responsibilities under those standards are described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. During our audit, we remained independent of the Company, in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) as transposed in Greek Legislation and the ethical requirements relevant to the audit of the financial statements in Greece. We have fulfilled our responsibilities in accordance with the provisions of the currently enacted law and the requirements of the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Board of Directors' Management Report, referred to in the section "Report on Other Legal and Regulatory Requirements", but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of L. 4308/2014 as in force, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern principle of

accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs, as they have been transposed in Greek Legislation, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as they have been transposed in Greek Legislation, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern principle of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate to management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements

Taking into consideration that Management is responsible for the preparation of the Board of Directors' Report, according to the provisions of paragraph 5 of article 2 (part B) of L. 4336/2015, we note the following:

- a) In our opinion the Board of Directors' Report has been prepared in accordance with the applicable legal requirements of article 150 of Law 4548/2018 and its content is consistent with the accompanying financial statements for the year ended December 31, 2023.
- b) Based on the knowledge we obtained during our audit about the company HEALTH INITIATIVE SINGLE MEMBER S.A. and its environment, we have not identified any material inconsistencies in the Board of Directors' Report.

Athens, 27 June 2024

The Certified Public Accountant

Alexandra Kostara

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