

# 1. Information about MYTILINEOS S.A.

## 1.1 General Information

MYTILINEOS S.A. was founded in 1990 as a metallurgical company of international trade and participations, is an evolution of an old metallurgical family business which began its activity in 1908.

The group's headquarters is located in Athens – Maroussi (8 Artemidos Str., P.C. 151 25) and its shares were listed in the Athens Stock Exchange in 1995.

The financial statements for the year ended 31.12.2022 (along with the respective comparative information for the previous year 2021), were approved by the Board of directors on 08.03.2023 and the approval of the Annual General Meeting of shareholders is pending.

## 1.2 Nature of activities

During the last ten years the Company's activities have expanded from the traditional sector of international metal's trading to those of construction and energy. The aim is the development of synergies between the four different areas of activities.

The object of the Company is:

- a) To participate in the capital of other undertakings;
- b) To produce and manufacture alumina and aluminium in Greece and to trade in same in any country;
- c) To manufacture metal structures of any type;
- d) To perform the design, construction, operation, maintenance, management and exploitation of plants for the generation of electrical energy from any source in general;
- e) To engage in power and heat generation, trading, supply, transmission and distribution, the import and export, acquisition and transfer of electricity, and heat;
- f) To carry on all types of activities relevant to the building, repair and scrapping (breaking) of ships and, in general, defense material;
- g) To engage in the production, extraction, acquisition, storage, gasification, transport, distribution and transfer (including by sale/supply) of natural gas;
- h) To elaborate studies, undertake the construction of public and private technical projects and works of any nature, to perform assembly and installation activities for the structures and products produced by the Company in Greece and abroad;
- i) To construct, operate and exploit hydraulic, sewerage and other similar installations to serve the purposes of the Company and/or other third parties whom the Company does business with;
- j) To produce and sell steam, water (indicatively demineralized water, water for firefighting, etc.) as well as;
- k) To provide various services to third parties with whom the Company does business with, including, indicatively, services for a) decontamination, b) firefighting, c) monitoring and recording air quality, d) collection, transportation, disposal and management of solid and liquid waste and wastewater, etc.;
- l) To elaborate feasibility studies with respect to processes for the operation of power and heat generation plants of all types,

m) To purchase, erect, sell and resell real property, and to acquire, lease, rent, sublease, install, develop and exploit mines and quarries, industrial sites and shops;

n) To provide advice and services in the areas of business administration and management, administrative support, risk management, information systems, financial management;

o) To provide services in connection with market research, analysis of investment programmes, elaboration of studies and plans, the commissioning, supervision and management of the relevant work, risk management and strategic planning, development and organization;

p) To carry on any business act and undertake any activity or action directly or indirectly related to the above objects of the Company.

## 1.3 Group Structure

The Group Structure as at 31.12.2022 is presented on the following table:

	NAME OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES	COUNTRY OF INCORPORATION	CONSOLIDATION METHOD	PERCENTAGE 31.12.2022	
				Direct %	Indirect %
1	MYTILINEOS S.A.	Greece	-	-	-
2	SERVISTEEL S.A.	Greece	Full	99.98%	0.00%
3	ELEMKA S.A.	Greece	Full	83.50%	0.00%
4	BRIDGE ACCESSORIES & CONSTRUCTION SYSTEMS S.A.	Greece	Full	0.00%	62.63%
5	DELFI DISTOMON A.M.E.	Greece	Full	100.00%	0.00%
6	DESFINA SHIPPING COMPANY	Greece	Full	100.00%	0.00%
7	ST. NIKOLAOS SINGLE MEMBER P.C.	Greece	Full	100.00%	0.00%
8	RENEWABLE SOURCES OF KARYSTIA S.A.	Greece	Full	100.00%	0.00%
9	GENIKI VIOMICHANIKI S.A.	Greece	Full	Joint Management	Joint Management
10	HYDROHOOS S.A.	Greece	Full	100.00%	0.00%
11	NORTH AEGEAN RENEWABLES	Greece	Full	100.00%	0.00%
12	MYTILINEOS HELLENIC WIND POWER S.A.	Greece	Full	80.00%	0.00%
13	AIOLIKI ANDROU TSIROVLIDI S.A.	Greece	Full	1.00%	79.20%
14	MYTILINEOS AIOLIKI NEAPOLEOS S.A.	Greece	Full	1.00%	79.20%
15	AIOLIKI EVOIAS PIRGOS S.A.	Greece	Full	1.00%	79.20%
16	AIOLIKI EVOIAS POUNTA S.A.	Greece	Full	1.00%	79.20%
17	AIOLIKI EVOIAS HELONA S.A.	Greece	Full	1.00%	79.20%
18	AIOLIKI ANDROU RAHI XIROKOBI S.A.	Greece	Full	1.00%	79.20%
19	METKA AIOLIKA PLATANOU S.A.	Greece	Full	1.00%	79.20%
20	AIOLIKI SAMOTHRAKIS S.A.	Greece	Full	100.00%	0.00%
21	AIOLIKI EVOIAS DIAKOPTIS S.A.	Greece	Full	1.00%	79.20%
22	AIOLIKI SIDIROKASTROU S.A.	Greece	Full	1.00%	79.20%
23	HELLENIC SOLAR S.A.	Greece	Full	100.00%	0.00%
24	SPIDER S.A.	Greece	Full	100.00%	0.00%
25	MINING OF FLORINA LIGNITE SINGLE MEMBER S.A.	Greece	Full	100.00%	0.00%
26	MYTILINEOS CONSTRUCTION SINGLE MEMBER SOCIÉTÉ ANONYME	Greece	Full	100.00%	0.00%
27	ANEMODRASI RENEWABLE ENERGY SOURCES S.A.	Greece	Full	100.00%	0.00%
28	ANEMORAHİ RENEWABLE ENERGY SOURCES S.A.	Greece	Full	100.00%	0.00%
29	HORTEROU S.A.	Greece	Full	100.00%	0.00%
30	KISSAVOS DROSERI RAHI S.A.	Greece	Full	100.00%	0.00%
31	KISSAVOS PLAKA TRANI S.A.	Greece	Full	100.00%	0.00%
32	KISSAVOS FOTINI S.A.	Greece	Full	100.00%	0.00%
33	AETOVOUNI S.A.	Greece	Full	100.00%	0.00%
34	LOGGARIA S.A.	Greece	Full	100.00%	0.00%
35	IKAROS ANEMOS S.A.	Greece	Full	100.00%	0.00%
36	KERASOUDA S.A.	Greece	Full	100.00%	0.00%
37	AIOLIKH ARGOSTYLİAS S.A.	Greece	Full	100.00%	0.00%
38	MNG TRADING S.A.	Greece	Full	100.00%	0.00%
39	KORINTHOS POWER S.A.	Greece	Full	0.00%	65.00%
40	KILKIS PALEON TRIETHNES S.A.	Greece	Full	100.00%	0.00%
41	ANEMOROE S.A.	Greece	Full	100.00%	0.00%
42	PROTERGIA ENERGY S.A.	Greece	Full	100.00%	0.00%
43	SOLIEN ENERGY S.A.	Greece	Full	100.00%	0.00%
44	ALUMINIUM OF GREECE INDUSTRIAL AND COMMERCIAL SOCIÉTÉ ANONYME (EX OSTENİTİS S.A.)	Greece	Full	100.00%	0.00%

	NAME OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES	COUNTRY OF INCORPORATION	CONSOLIDATION METHOD	PERCENTAGE 31.12.2022	
				Direct %	Indirect %
45	AIOLIKH TRIKORFON S.A.	Greece	Full	100.00%	0.00%
46	MAKRYNOROS ENERGEIAKH S.A.	Greece	Full	100.00%	0.00%
47	PROTERGIA THERMOELEKTRIKI S.A.	Greece	Full	100.00%	0.00%
48	ZEOLIGIC A.B.E.E	Greece	Full	60.00%	0.00%
49	EP.AL.ME. S.A.	Greece	Full	97.87%	0.00%
50	J/V METKA - TERNA	Greece	Equity	10.00%	0.00%
51	FTHIOTIKI ENERGY S.A.	Greece	Equity	35.00%	0.00%
52	J/V MYTILINEOS ELEMKA	Greece	Equity	50.00%	0.00%
53	J/V MYTILINEOS XANTHAKIS	Greece	Equity	50.00%	41.75%
54	J/V AVAX S.A. – INTRAKAT – MYTIINEOS S.A. -TERNA S.A.	Greece	Equity	25.00%	0.00%
55	KEDRINOS LOFOS OPERATION S.A.	Greece	Equity	50.00%	0.00%
56	EGNATIA WIND M.A.E.	Greece	Full	100.00%	0.00%
57	MYTILINEOS - TECHNOLOGY AND DIGITAL INNOVATION SINGLE MEMBER SOCIETE ANONYME	Greece	Full	100.00%	0.00%
58	AENAO SYSSOREUTES ENERGEIAKI MONOPROSOPI AE	Greece	Full	100.00%	0.00%
59	KEDRINOS LOFOS S.A.	Greece	Equity	50.00%	0.00%
60	MYTILINEOS WIND ENERGY ALBANIA	Albania	Full	100.00%	0.00%
61	MTRH Developmnet GmbH	Austria	Full	0.00%	100.00%
62	INTERNATIONAL POWER SUPPLY AD	Bulgaria	Equity	10.00%	0.00%
63	DROSCO HOLDINGS LIMITED	Cyprus	Full	0.00%	83.50%
64	STANMED TRADING LTD	Cyprus	Full	0.00%	100.00%
65	METKA RENEWABLES LIMITED	Cyprus	Full	100.00%	0.00%
66	METKA POWER INVESTMENTS	Cyprus	Full	100.00%	0.00%
67	Energy Ava Yarz LLC	Iran	Full	0.00%	100.00%
68	MYTILINEOS FINANCE S.A.	Luxembourg	Full	100.00%	0.00%
69	MYTILINEOS FINANCIAL PARTNERS S.A.	Luxembourg	Full	100.00%	0.00%
70	AURORA VENTURES	Marshal Islands	Full	100.00%	0.00%
71	METKA POWER WEST AFRICA LIMITED	Nigeria	Full	100.00%	0.00%
72	MYVEKT INTERNATIONAL SKOPJE	North Macedonia	Full	0.00%	100.00%
73	MYTILINEOS Heat and Power Generation	North Macedonia	Full	100.00%	0.00%
74	RIVERA DEL RIO	Panama	Full	50.00%	0.00%
75	METKA BRAZI SRL	Romania	Full	100.00%	0.00%
76	SOMETRA S.A.	Romania	Full	92.79%	0.00%
77	DELTA PROJECT CONSTRUCT SRL	Romania	Full	95.01%	0.00%
78	ELEMKA SAUDI	Saudi Arabia	Equity	0.00%	34.24%
79	MYTILINEOS BELGRADE D.O.O.	Serbia	Full	0.00%	100.00%
80	MYTILINEOS INTERNATIONAL COMPANY AG “MIT Co”	Switzerland	Full	0.00%	100.00%
81	POWER PROJECT SANAYI INSAAT TICARET LIMITED SIRKETI	Turkey	Full	100.00%	0.00%
82	METKA INTERNATIONAL LTD (FZE)	United Arab Emirates	Full	0.00%	100.00%
83	METKA INTERNATIONAL LTD (RAK)	United Arab Emirates	Full	0.00%	100.00%
84	METKA IPS LTD	United Arab Emirates	Equity	50.00%	0.00%
85	PROTERGIA ENERGY ALBANIA LTD	Albania	Full	0.00%	100.00%
86	PROTERGIA ENERGY DOOEL Skopje	North Macedonia	Full	0.00%	100.00%
87	J/V MYTILINEOS - EUSIF	Greece	Proportional Method	50.00%	0.00%
88	J/V TERNA S.A. – MYTILINEOS S.A. (RODODAFNI - RIO)	Greece	Proportional Method	50.00%	0.00%
89	J/V TERNA S.A. – MYTILINEOS S.A. (KIATO - RODOAFNI)	Greece	Proportional Method	50.00%	0.00%
90	J/V AVAX S.A. - MYTILINEOS S.A.	Greece	Proportional Method	50.00%	0.00%
91	METKA EGN GREECE S.M.S.A.	Greece	Full	0.00%	100.00%

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				Direct %	Indirect %
92	METKA EGN AUSTRALIA PTY LTD	Australia	Full	0.00%	100.00%
93	METKA EGN AUSTRALIA (QLD) PTY LTD	Australia	Full	0.00%	100.00%
94	METKA EGN AUSTRALIA PTY HOLDINGS LTD*	Australia	-	0.00%	100.00%
95	TERRANOVA ASSETCO PTY LTD*	Australia	-	0.00%	100.00%
96	WAGGA-WAGGA OPERATIONS CO PTY LTD*	Australia	-	0.00%	100.00%
97	WAGGA-WAGGA PROPERTY CO PTY LTD*	Australia	-	0.00%	100.00%
98	JUNEE OPERATIONS CO PTY LTD*	Australia	-	0.00%	100.00%
99	JUNEE PROPERTY CO PTY LTD*	Australia	-	0.00%	100.00%
100	COROWA OPERATIONS CO PTY LTD*	Australia	-	0.00%	100.00%
101	COROWA PROPERTY CO PTY LTD*	Australia	-	0.00%	100.00%
102	MOAMA OPERATIONS CO PTY LTD*	Australia	-	0.00%	100.00%
103	MOAMA PROPERTY CO PTY LTD*	Australia	-	0.00%	100.00%
104	KINGAROY OPERATIONS CO PTY LTD*	Australia	-	0.00%	100.00%
105	KINGAROY PROPERTY CO PTY LTD*	Australia	-	0.00%	100.00%
106	GLENELLA OPERATIONS CO PTY LTD*	Australia	-	0.00%	100.00%
107	GLENELLA PROPERTY CO PTY LTD*	Australia	-	0.00%	100.00%
108	METKA EGN AUSTRALIA HOLDINGS TWO PTY LTD*	Australia	-	0.00%	100.00%
109	MOURA SOLAR FARM HOLDINGS PTY LTD*	Australia	-	0.00%	100.00%
110	WYALONG SOLAR FARM HOLDINGS PTY LTD*	Australia	-	0.00%	100.00%
111	MAVIS SOLAR FARM AUSTRALIA HOLDINGS PTY LTD*	Australia	-	0.00%	100.00%
112	PENRITH BESS HOLDINGS PTY LTD*	Australia	-	0.00%	100.00%
113	TERRANOVA HOLDCO PTY LTD*	Australia	-	0.00%	100.00%
114	EPC HOLDCO PTY LTD*	Australia	-	0.00%	100.00%
115	MOURA SOLAR FARM SPV PTY LTD*	Australia	-	0.00%	100.00%
116	WYALONG SOLAR FARM SPV PTY LTD*	Australia	-	0.00%	100.00%
117	MAVIS SOLAR FARM PTY LTD*	Australia	-	0.00%	100.00%
118	MOURA SOLAR FARM SPV HOLDINGS PTY LTD*	Australia	-	0.00%	100.00%
119	METKA EGN Burkina Faso	Burkina Faso	Full	0.00%	100.00%
120	METKA-EGN CHILE SPA	Chile	Full	0.00%	100.00%
121	INVERSIONES FOTOVOLTAICAS SPA*	Chile	-	0.00%	100.00%
122	CAMPANILLAS SOLAR SPA*	Chile	-	0.00%	100.00%
123	TAMARICO SOLAR DOS SPA*	Chile	-	0.00%	100.00%
124	DONA ANTONIA SOLAR SPA*	Chile	-	0.00%	100.00%
125	PLANTA SOLAR TOCOPILLA SPA*	Chile	-	0.00%	100.00%
126	METKA-EGN LTD	Cyprus	Full	100.00%	0.00%
127	METKA EGN Holdings 1 Limited*	Cyprus	-	0.00%	100.00%
128	SANTIAM INVESTMENT V LTD*	Cyprus	-	0.00%	90.00%
129	SANTIAM INVESTMENT VI LTD*	Cyprus	-	0.00%	90.00%
130	SANTIAM INVESTMENT I LTD*	Cyprus	-	0.00%	90.00%
131	SANTIAM INVESTMENT II LTD*	Cyprus	-	0.00%	90.00%
132	SANTIAM INVESTMENT III LTD*	Cyprus	-	0.00%	90.00%
133	SANTIAM INVESTMENT IV LTD*	Cyprus	-	0.00%	90.00%
134	METKA EGN FRANCE SRL	France	Full	0.00%	100.00%
135	METKA-EGN USA LLC	Puerto Rico	Full	0.00%	100.00%
136	HERA SUN POWER PRIVATE LIMITED	India	-	0.00%	100.00%
137	GOREYSBRIDGE SPV LIMITED*	Ireland	-	0.00%	100.00%
138	GOREY SPV LIMITED*	Ireland	-	0.00%	100.00%
139	METKA EGN ITALY S.R.L.	Italy	Full	0.00%	100.00%
140	MYT DEVELOPMENT INITIATIVES SRL*	Italy	-	0.00%	10.00%
141	FAMILY ENERGY SRL	Italy	-	0.00%	15.00%
142	CATCH THE SUN SRL	Italy	-	0.00%	10.00%

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143	METKA EGN SARDINIA SRL*	Italy	-	0.00%	100.00%
144	METKA EGN APULIA SRL*	Italy	-	0.00%	100.00%
145	MY SUN SRL*	Italy	-	0.00%	100.00%
146	METKA EGN RENEWABLES DEVELOPMENT ITALY S.R.L.*	Italy	-	0.00%	100.00%
147	MYT ENERGY DEVELOPMENT SRL *	Italy	-	0.00%	100.00%
148	CATCH THE SUN 2 S.R.L.*	Italy	-	0.00%	100.00%
149	CATCH THE SUN 3 S.R.L.*	Italy	-	0.00%	10.00%
150	CATCH THE SUN 4 S.R.L.*	Italy	-	0.00%	10.00%
151	CATCH THE SUN 5 S.R.L.*	Italy	-	0.00%	100.00%
152	CATCH THE SUN 6 S.R.L.*	Italy	-	0.00%	10.00%
153	MYT SARDINIA 1 S.R.L.*	Italy	-	0.00%	100.00%
154	MYT SARDINIA 2 S.R.L.*	Italy	-	0.00%	100.00%
155	MYT SARDINIA 3 S.R.L.*	Italy	-	0.00%	100.00%
156	MYT SARDINIA 4 S.R.L.*	Italy	-	0.00%	100.00%
157	MYT SARDINIA 5 S.R.L.*	Italy	-	0.00%	100.00%
158	MYT SARDINIA 6 S.R.L.*	Italy	-	0.00%	100.00%
159	METKA EGN KZ LLP	Kazakhstan	Full	0.00%	100.00%
160	METKA GENERAL CONTRACTOR CO. LTD	Korea	Full	0.00%	100.00%
161	METKA KOREA LTD*	Korea	-	0.00%	100.00%
162	JVIGA KOREA TAEAHN Inc.*	Korea	-	0.00%	100.00%
163	MK SOLAR CO. LTD.*	Korea	-	0.00%	100.00%
164	HANMAEUM ENERGY CO., LTD.*	Korea	-	0.00%	100.00%
165	METKA EGN MEXICO S. DE.R.L. C.V	Mexico	Full	0.00%	100.00%
166	METKA EGN Mexico Holdings*	Mexico	-	0.00%	100.00%
167	METKA CYPRUS PORTUGAL HOLDINGS*	Portugal	-	0.00%	100.00%
168	METKA CYPRUS PORTUGAL 2*	Portugal	-	0.00%	100.00%
169	METKA CYPRUS PORTUGAL 3*	Portugal	-	0.00%	100.00%
170	CENTRAL SOLAR DE DIVOR LDA*	Portugal	-	0.00%	100.00%
171	CENTRAL SOLAR DE FALAGUEIRA DLA*	Portugal	-	0.00%	100.00%
172	METKA EGN ROM S.R.L.	Romania	Full	0.00%	100.00%
173	SOLAR REVOLUTION S.R.L.*	Romania	-	0.00%	100.00%
174	SUN CHALLENGE S.R.L.*	Romania	-	0.00%	100.00%
175	SOLAR RENEWABLE S.R.L.*	Romania	-	0.00%	100.00%
176	MYT HOLDCO CLEAN ENERGY S.R.L.*	Romania	-	0.00%	100.00%
177	METKA EGN SINGAPORE PTE LTD	Singapore	Full	0.00%	100.00%
178	METKA EGN Singapore Holdings Pte Ltd	Singapore	Full	0.00%	100.00%
179	METKA EGN SINGAPORE HOLDINGS 2 PTE. LTD*	Singapore	-	0.00%	100.00%
180	METKA EGN SINGAPORE HOLDINGS 3 PTE. LTD*	Singapore	-	0.00%	100.00%
181	MAVIS SOLAR FARM SINGAPORE PTE. LTD*	Singapore	-	0.00%	100.00%
182	MOURA SOLAR FARM PTE. LTD.*	Singapore	-	0.00%	100.00%
183	WYALONG SOLAR FARM PTE. LTD.*	Singapore	-	0.00%	100.00%
184	PENRITH BESS HOLDING PTE LTD*	Singapore	-	0.00%	100.00%
185	METKA EGN SINGAPORE HOLDINGS 4 PTE *	Singapore	-	0.00%	100.00%
186	ROSEDALE SOLAR HOLDINGS PTE LTD	Singapore	-	0.00%	100.00%
187	METKA EGN SPAIN SLU	Spain	Full	0.00%	100.00%
188	METKA EGN SOLAR 2	Spain	Full	0.00%	100.00%
189	METKA EGN SOLAR 5	Spain	Full	0.00%	100.00%
190	METKA EGN SPAIN HOLDING 2 SL	Spain	Full	0.00%	100.00%
191	METKA EGN SOLAR 1*	Spain	-	0.00%	100.00%
192	METKA EGN SOLAR 3*	Spain	-	0.00%	100.00%
193	METKA EGN SOLAR 4*	Spain	-	0.00%	100.00%

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194	METKA EGN SOLAR 6*	Spain	-	0.00%	100.00%
195	METKA EGN SOLAR 7*	Spain	-	0.00%	100.00%
196	METKA EGN SOLAR 8*	Spain	-	0.00%	100.00%
197	METKA EGN SOLAR 9*	Spain	-	0.00%	100.00%
198	METKA EGN SOLAR 10*	Spain	-	0.00%	100.00%
199	METKA EGN SOLAR 11*	Spain	-	0.00%	100.00%
200	METKA EGN SOLAR 12*	Spain	-	0.00%	100.00%
201	METKA EGN SOLAR 13*	Spain	-	0.00%	100.00%
202	METKA EGN SOLAR 14*	Spain	-	0.00%	100.00%
203	METKA EGN SOLAR 15*	Spain	-	0.00%	100.00%
204	METKA EGN SOLAR 16*	Spain	-	0.00%	100.00%
205	METKA EGN SOLAR 17*	Spain	-	0.00%	100.00%
206	METKA EGN SOLAR 18*	Spain	-	0.00%	100.00%
207	METKA EGN SOLAR 19*	Spain	-	0.00%	100.00%
208	METKA EGN SOLAR 20*	Spain	-	0.00%	100.00%
209	METKA EGN SOLAR 21*	Spain	-	0.00%	100.00%
210	METKA EGN SOLAR 22*	Spain	-	0.00%	100.00%
211	METKA EGN SOLAR 23*	Spain	-	0.00%	100.00%
212	METKA EGN SOLAR 24*	Spain	-	0.00%	100.00%
213	METKA EGN SOLAR 25*	Spain	-	0.00%	100.00%
214	METKA EGN SOLAR 26*	Spain	-	0.00%	100.00%
215	METKA EGN SOLAR 27*	Spain	-	0.00%	100.00%
216	METKA EGN SOLAR 28*	Spain	-	0.00%	100.00%
217	METKA EGN SOLAR 29*	Spain	-	0.00%	100.00%
218	METKA EGN SOLAR 30*	Spain	-	0.00%	100.00%
219	METKA EGN SOLAR 31*	Spain	-	0.00%	100.00%
220	METKA EGN SOLAR 32*	Spain	-	0.00%	100.00%
221	METKA EGN SOLAR 33*	Spain	-	0.00%	100.00%
222	METKA EGN SOLAR 34*	Spain	-	0.00%	100.00%
223	METKA EGN SOLAR 35*	Spain	-	0.00%	100.00%
224	METKA EGN SOLAR 36*	Spain	-	0.00%	100.00%
225	METKA EGN SOLAR 37*	Spain	-	0.00%	100.00%
226	METKA EGN SOLAR 38*	Spain	-	0.00%	100.00%
227	METKA EGN SOLAR 39*	Spain	-	0.00%	100.00%
228	METKA EGN SOLAR 40*	Spain	-	0.00%	100.00%
229	METKA EGN GREEN POWER HOLDINGS CO LTD*	Taiwan	-	0.00%	100.00%
230	METKA-EGN UGANDA SMC LTD	Uganda	Full	0.00%	100.00%
231	METKA-EGN LIMITED	United Kingdom	Full	0.00%	100.00%
232	FALAG Holdings Limited*	United Kingdom	-	0.00%	100.00%
233	CROOME AIRFIELD SOLAR LIMITED*	United Kingdom	-	0.00%	100.00%
234	EEB 23 LIMITED*	United Kingdom	-	0.00%	100.00%
235	EEB 13 LIMITED*	United Kingdom	-	0.00%	100.00%
236	METKA EGN RENEWCO HOLDING LIMITED*	United Kingdom	-	0.00%	100.00%
237	METKA EGN TW HOLDINGS LIMITED*	United Kingdom	-	0.00%	100.00%
238	SIRIUS SPV LTD (WATNALL)*	United Kingdom	-	0.00%	100.00%
239	SSPV1 LIMITED*	United Kingdom	-	0.00%	100.00%
240	WATNALL ENERGY LIMITED*	United Kingdom	-	0.00%	100.00%
241	METKA EGN REGENER8 HOLDING LIMITED*	United Kingdom	-	0.00%	100.00%
242	REGENER8 SPV 1 LIMITED*	United Kingdom	-	0.00%	100.00%
243	REGENER8 SPV 2 LIMITED*	United Kingdom	-	0.00%	100.00%
244	REGENER8 SPV 3 LIMITED*	United Kingdom	-	0.00%	100.00%

	NAME OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES	COUNTRY OF INCORPORATION	CONSOLIDATION METHOD	PERCENTAGE 31.12.2022	
				Direct %	Indirect %
245	REGENER8 SPV 4 LIMITED*	United Kingdom	-	0.00%	100.00%
246	MYT UK HOLDING 1 LIMITED*	United Kingdom	-	0.00%	100.00%
247	METKA EGN CENTRAL ASIA	Uzbekistan	Full	0.00%	100.00%
248	MYT STRUGA SP. ZOO*	Poland	-	0.00%	100.00%
249	MYT WITKOW SP. ZOO*	Poland	-	0.00%	100.00%
250	MYT HRVATSKA D.o.o.	Croatia	-	0.00%	100.00%
251	MOURA SF FINANCE CO PTY LTD	Australia	-	0.00%	100.00%
252	WYALONG SF FINANCE CO PTY LTD	Australia	-	0.00%	100.00%
253	KINGAROY SF FINANCE CO PTY LTD	Australia	-	0.00%	100.00%
254	METKA SOL LTD	Cyprus	-	0.00%	100.00%
255	METKA-EGN Holdings 2 LTD	Cyprus	-	0.00%	100.00%
256	METKA-EGN Holdings 3 LTD	Cyprus	-	0.00%	100.00%
257	SELSSE Solar Holdings I Limited	United Kingdom	-	0.00%	100.00%
258	MYT UK Holding 4 Limited	United Kingdom	-	0.00%	100.00%
259	MYT UK Holding 5 Limited	United Kingdom	-	0.00%	100.00%
260	UBH SOLAR ITALIA S.R.L.*	Italy	-	0.00%	15.00%
261	SOLAR CHALLENGE 3 S.R.L.*	Italy	-	0.00%	100.00%
262	NLSOLARE S.R.L.*	Italy	-	0.00%	100.00%
263	LUXENIA S.R.L.*	Italy	-	0.00%	100.00%
264	NAMWOON A CO LTD*	Korea	-	0.00%	100.00%
265	NAMWOON B CO LTD*	Korea	-	0.00%	100.00%
266	DOCKING FARM SOLAR LTD*	United Kingdom	-	0.00%	100.00%
267	NORTH FARM SOLAR EXTENSION LTD*	United Kingdom	-	0.00%	100.00%
268	SELSSE SOLAR HOLDINGS IV LTD*	United Kingdom	-	0.00%	100.00%
269	MYT UK Holding 2 Limited	United Kingdom	-	0.00%	100.00%
270	MYT UK Holding 3 Limited	United Kingdom	-	0.00%	100.00%
271	Haunton Farmers' Solar Limited	United Kingdom	-	0.00%	100.00%
272	Whirlbush Solar Limited	United Kingdom	-	0.00%	100.00%
273	Green Farm Solar Limited	United Kingdom	-	0.00%	100.00%
274	MYT EPC Ireland Limited	Ireland	Full	0.00%	100.00%
275	SUNLIGHT VENTURE SRL	Romania	-	0.00%	100.00%
276	MYT APULIA STORAGE 1 S.r.l	Italy	-	0.00%	100.00%
277	MYT APULIA STORAGE 2 S.r.l	Italy	-	0.00%	100.00%
278	MYT APULIA STORAGE 3 S.r.l	Italy	-	0.00%	100.00%
279	MYT APULIA H2 S.R.L	Italy	-	0.00%	100.00%
280	RENEWABLE ADVENTURE 3 S.R.L	Italy	-	0.00%	100.00%
281	VIFRA ENERGY S.R.L.	Italy	-	0.00%	15.00%
282	GREEN GENIUS 8 S.R.L	Italy	-	0.00%	100.00%
283	GREEN GENIUS 16 S.R.L	Italy	-	0.00%	100.00%
284	GREEN GENIUS 7 S.R.L	Italy	-	0.00%	45.00%
285	MUNNA CREEK HOLDING PTE LTD	Singapore	-	0.00%	100.00%
286	RALOS DEVELOPMENT FOTOVOLTAICO SUR, SOCIEDAD LIMIT	Spain	-	0.00%	100.00%
287	MYT Bulgaria EOOD	Bulgaria	Full	0.00%	100.00%

**Group branches:**

	Head Office - Branch	Country of the Branch
1	Mytilineos S.A. - BRANCH OFFICE IRAQ	Iraq
2	Mytilineos S.A. - BRANCH OFFICE JORDAN	Jordan
3	Mytilineos S.A. - BRANCH OFFICE ALGERIA	Algeria
4	Mytilineos S.A. - BRANCH OFFICE LIBYA	Libya
5	Mytilineos S.A. - BRANCH OFFICE GHANA	Ghana
6	Mytilineos S.A. - BRANCH OFFICE SLOVENIA	Slovenia
7	Mytilineos S.A. - BRANCH OFFICE CYPRUS	Cyprus
8	Mytilineos S.A. - BRANCH OFFICE UK	United Kingdom
9	Mytilineos S.A. - BRANCH OFFICE ALBANIA	Albania
10	Mytilineos S.A. - BRANCH OFFICE GEORGIA	Georgia
11	Mytilineos S.A. - BRANCH OFFICE POLAND	Poland
12	Mytilineos S.A. - BRANCH OFFICE SAUDI ARABIA	Saudi Arabia
13	Mytilineos S.A. - BRANCH OFFICE ABU DHABI	United Arab Emirates
14	Power Projects - BRANCH OFFICE JORDAN	Jordan
15	Power Projects - BRANCH OFFICE ALGERIA	Algeria
16	Power Projects - BRANCH OFFICE LIBYA	Libya
17	Power Projects - BRANCH OFFICE GHANA	Ghana
18	Metka Egn S.A. (CYPRUS) - BRANCH OFFICE IRAN	Iran
19	Metka International - BRANCH OFFICE LIBYA	Libya
20	Metka Egn LTD - BRANCH OFFICE TUNISIA	Tunisia

(\*) Companies are included in the consolidated financial statements of the Group as acquired assets, since during the review of IFRS 3 requirements it was established that the acquired assets and liabilities of the above companies do not constitute "Business" within the meaning of IFRS 3 and - therefore - do not fall within the scope of the standard. However, those transactions were accounted for as assets, see also below note 2.5 .



**The consolidated Financial Statements of the period ended December 31, 2022 also include the following companies as assets:**

(1) HERA SUN POWER PRIVATE LIMITED, established in February 2022 by the 100% subsidiary of METKA Group EGN Singapore Holdings 3 Pte Ltd, (2) MYT HOLDCO CLEAN ENERGY SRL, established in February 2022 by the 100% subsidiary of METKA Group – EGN LTD Cyprus, (3) MYT STRUGA SP. ZOO and MYT WITKOW SP. ZOO, acquired in February 2022 by the 100% subsidiary of METKA Group – EGN LTD Cyprus, (4) MYT HRVATSKA D.o.o., established in March 2022 by the 100% subsidiary of METKA Group – EGN LTD Cyprus, (5) MYT UK HOLDING 1 LIMITED, established in May 2022 by the 100% subsidiary of METKA Group – EGN LTD Cyprus, (6) NAMWOON A CO LTD and NAMWOON B CO LTD, acquired in May 2022 by the Group's 100% subsidiary METKA Korea Co Ltd, (7), SOLAR CHALLENGE 3 SRL, acquired in May 2022 by the Group's 100% subsidiary METKA EGN Solar 5 SL, (8) NLSOLARE SRL, acquired in May 2022 by the 100% subsidiary of METKA EGN Solar 5 SL Group, (9) UBH SOLAR ITALIA SRL, acquired in May 2022 by the 100 % subsidiary of METKA Group EGN Solar 5 SL, (10) METKA-EGN Holdings 2 LTD, established in May 2022 by 100% subsidiary of the Group METKA-EGN Ltd Cyprus in May 2022, (11) ROSEDALE SOLAR HOLDINGS PTE LTD, established by the 100% subsidiary of METKA Group EGN Singapore Holdings Pte Ltd, (12) SELSSE SOLAR HOLDINGS I LTD, DOCKING FARM SOLAR LTD and NORTH FARM SOLAR EXTENSION LTD, acquired in June 2022 by the 100% subsidiary of MYT Group UK Holding 1 Limited, (13) LUXENIA SRL, acquired in June of 2022 by the 100% subsidiary of METKA Group EGN Solar 5 SL, (14) MYT SARDINIA 1 SRL, MYT SARDINIA 2 SRL, MYT SARDINIA 3 SRL, MYT SARDINIA 4 SRL, MYT SARDINIA 5 SRL and MYT SARDINIA 6 SRL from the split of the 100% subsidiary of METKA Group EGN Sardinia SRL, (15) Haunton Farmers' Solar Limited, acquired in June 2022 by the Group's 100% subsidiary SELSSE SOLAR HOLDINGS I LTD, (16) KINGAROY SF FINANCE CO PTY LTD, established in June 2022 by the 100% subsidiary of the Group KINGAROY PROPERTY CO PTY LTD, (17) MOURA SF FINANCE CO PTY LTD, established in in June 2022 by the 100% subsidiary of the Group MOURA SOLAR FARM SPV PTY LTD , (18) WYALONG SF FINANCE CO PTY LTD, established in June 2022 by the 100% subsidiary of the Group WYALONG SOLAR FARM PTY LTD, (19) METKA-EGN Holdings 3 LTD, established in August 2022 by the 100% subsidiary of Group METKA – EGN LTD Cyprus, (20) MYT APULIA H2 S.R.L, acquired in August 2022 by the Group's 100% subsidiary METKA EGN SOLAR 5 SL, (21) MYT APULIA STORAGE 1 S.r.l, MYT APULIA STORAGE 2 S.r.l and MYT APULIA STORAGE 3 S.r.l, acquired in August 2022 by the 100% subsidiary of the Group METKA EGN SOLAR 5 SL, (22) MYT UK Holding 2 Limited and MYT UK Holding 3 Limited, established in August 2022 by the 100% subsidiary of the Group METKA – EGN LTD Cyprus, (23) Green Farm Solar Limited, acquired in September 2022 by the 100% subsidiary of the Group SELSSE SOLAR HOLDINGS I LIMITED, (24) RENEWABLE ADVENTURE 3 S.R.L, acquired in September 2022 by the 100% subsidiary of the Group METKA EGN SOLAR 5 SL , (25) SELSSE SOLAR HOLDINGS I LTD, acquired in September 2022 by the 100% subsidiary of the Group MYT UK HOLDING 1 LIMITED , (26) Whirlbush Solar Limited, acquired in September 2022 by the 100% subsidiary of the Group MYT UK HOLDING 2 LIMITED, (27) MUNNA CREEK HOLDING PTE LTD, established in October 2022 by the 100% subsidiary of the Group METKA EGN SINGAPORE HOLDINGS PTE LTD, (28) MYT UK Holding 4 Limited and MYT UK Holding 5 Limited, established in October 2022 by the 100% subsidiary of the Group METKA – EGN LTD Cyprus, (29) CATCH THE SUN 2 S.R.L. and CATCH THE SUN 5 S.R.L., established in April 2022 by the 100% subsidiary of the Group METKA EGN SOLAR 5 SL, (30) RALOS DEVELOPMENT FOTOVOLTAICO SUR, SOCIEDAD LIMIT, acquired in November 2022 by the 100% subsidiary of the Group METKA EGN SOLAR 4 SL, (31) VIFRA ENERGY S.R.L., acquired in November 2022 by the 100% subsidiary of the Group METKA EGN SOLAR 5 SL, (32) GREEN GENIUS 7 S.R.L, GREEN GENIUS 8 S.R.L and GREEN GENIUS 16 S.R.L ,acquired in December 2022 by the 100% subsidiary of the Group METKA EGN Solar 5 SL, (33) SUNLIGHT VENTURE SRL, acquired in December 2022 by the 100% subsidiary of the Group METKA – EGN LTD Cyprus.

**The consolidated Financial Statements of the period ended December 31, 2022 also include the following companies under full consolidation method:**

(1) EGNATIA WIND SOLE SOLE SHAREHOLDER SA, an acquired company, fully consolidated since 28/02/2022 at a percentage of 100%, (2) MYTILINEOS - SOLE SHAREHOLDER TECHNOLOGY AND DIGITAL INNOVATION SA, established on 20/04/2022, (3) MYTILINEOS Heat and Power Generation, established on 11/05/2022, (4) AENAOE ENERGY SYSTEMS SOLE SHAREHOLDER SA, an acquired company, fully consolidated since 24/06/2022 at a percentage of 100%, (5) PROTERGIA ENERGY ALBANIA LTD, established and fully consolidated since 06/07/2022 at a percentage of 100%, (6) PROTERGIA ENERGY DOOEL Skopje, established on 06/09/2022, (7) MYT EPC Ireland Limited, established and fully consolidated since 12/12/2022 at a percentage of 100% and (8) MYT Bulgaria established and fully consolidated since 19/09/2022 at a percentage of 100%.

**The consolidated Financial Statements of the period ended December 31, 2022 also include the following companies under proportional method:**

(1) J/V MYTILINEOS – EUSIF, consolidated under proportional method since 12/10/2022 at a percentage of 50% and (2) J/V TERNA – MYTILINEOS (J/V Rododafni-Rio), consolidated under proportional method since 16/11/2022 at a percentage of 50%, (3) J/V TERNA – MYTILINEOS (J/V Kiato- Rododafni), consolidated under proportional method since 04/07/2022 at a percentage of 50%, (4) ) J/V AVAX – MYTILINEOS, consolidated under proportional method since 16/12/2022 at a percentage of 50%

**The consolidated Financial Statements of the period ended December 31, 2022 also include the following companies under equity method:**

(1) KENDRINOS LOFOS, consolidated under equity method since 14/12/2022 at a percentage of 50% and (2) KENDRINOS LOFOS OPERATION, consolidated under equity method since 15/12/2022 at a percentage of 50%.

**Business combinations and changes in non-controlling transactions**

**Acquisition of Egnatia Wind Energy Sole Shareholder SA**

In February 2022, the Company acquired 100% of the company Egnatia Wind Energy Sole Shareholder S.A. ("Egnatia Wind") at a consideration of € 7.2 million. The newly acquired company was consolidated under full consolidation method and contributed loss after taxes of € 0.77 million to the consolidated results at the year end 2022.

Egnatia Wind Energy Sole Shareholder S.A. ("Egnatia Wind") operates in production, distribution and exploitation of electricity, produced from both - renewable and conventional sources of energy. The strategic partnership with Egnatia Wind will enable the Company to expand its presence in Renewable Energy Sources (RES) projects, as it has a total portfolio of 28 electricity generation projects using solar energy (photovoltaic parks) of total capacity 191.5 MW.

The fair value of total assets acquired and the liabilities assumed by the Group as well as the arising goodwill has been finalized by the year end of 2022, in accordance with the provisions of IFRS 3. The values of the assets acquired as well as the liabilities assumed by the Group on the acquisition date are presented below as follows:

<i>(Amount in thousands €)</i>	
Property, plant and equipment	386
Intangible assets	4,794
Cash and cash equivalent	605
Other long-term liabilities	(4,112)
Other receivables	97
Suppliers and other payables	(253)
<b>Total assets acquired and liabilities undertaken</b>	<b>1,517</b>
Acquisition cost at the acquisition date	7,206
Plus: Proportion of non-controlling interests on the fair value of net assets at the acquisition date	-
Less: Fair value of net assets at the acquisition date	(1,517)
<b>Total goodwill</b>	<b>5,689</b>

Goodwill mainly arose from the prospects related to the expected growth of the segment, where the acquired company operates.

#### **Acquisition of Aenaos Energy Systems Sole Shareholder SA**

In June 2022, MYTILINEOS acquired 100% of the company Aenaos Energy Systems Sole Shareholder SA ("AENAOS") at a consideration of € 0.3 million. The newly acquired company was consolidated under full consolidation method without materially affecting the consolidated financial statements.

AENAOS operates in the domain of electricity production using storage batteries and holds 22 related licenses. The fair value of the total assets acquired as well as the liabilities assumed by the Group and the arising goodwill are presented below as follows:

<i>(Amount in thousands €)</i>	
Property, plant and equipment	20
Intangible assets	123
Cash and cash equivalent	17
Other receivables	7
Suppliers and other payables	(29)
<b>Total assets acquired and liabilities undertaken</b>	<b>138</b>
Acquisition cost at the acquisition date	284
Plus: Proportion of non-controlling interests on the fair value of net assets at the acquisition date	-
Less: Fair value of net assets at the acquisition date	(138)
<b>Total Goodwill</b>	<b>146</b>

#### **The consolidated Financial Statements for the period ended December 31, 2022 no longer include the following companies:**

(1) RDA TRADING, (2) RODAX ROMANIA SRL, (3) THERMOREMA ECOLOGICAL ENERGY SA, disposed in September 2022 at a consideration of € 1.44 million, (4) J/V MYTILINEOS ELEMKA – ENVIROFINA. Moreover, the company ELECTRICITY TRANSFER PROJECTS SOLE SHAREHOLDER LTD was absorbed by Mytilineos SA on 03/06/2022.