

## CLARIFICATION OF THE FINANCIAL STATEMENTS for the period 01 January – 30 June 2025

In order to align with the newly adopted **IFRS 16 – Leases** and due to the inability to disclose in the respective categories, we hereby inform you of the following:

### 1. Income Statement

- Under the category ***Operating Expenses***, depreciation costs of leased assets in the amount of **MKD 7.5 million** are included.
- Under the category ***Financial Expenses***, interest expenses on leases in the amount of **MKD 0.4 million** are included.

### 2. Balance Sheet

- Under the category ***Property, Plant and Equipment***, leased assets in the amount of **MKD 28.5 million** are included.
- Under the category ***Trade and Other Non-Current Liabilities***, the total amount relates to long-term lease liabilities.
- Under the category ***Short-Term Loans and Securities Payable***, the total amount relates to short-term lease liabilities.

### 3. Balance Sheet and Statement of Changes in Equity

- ***Retained earnings*** have been reduced by **MKD 12.5 million** as an effect of the implementation of IFRS 16.

**For further information, please contact:**

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