

Association for the Support and Protection of Public Health
" PROMETHEUS"

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

(From January 1st, 2024, to December 31st, 2024)

ACCORDING TO THE GREEK GAAPs (L. 4308/2014)

ATHENS, NOVEMBER 2025

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Balance Sheet as at December 31, 2024

Amounts in Euros

	<u>31/12/2024</u>
Fixed assets	202.967
Less: Accumulated depreciation	<u>-146.005</u>
	56.963
Trade receivables	424
Prepayments and Accrued Income	114.895
Cash and cash equivalents	<u>154.702</u>
	270.021
Total assets	<u>326.984</u>
Equity and Reserves	177.211
Current Liabilities (Note 1)	149.773
Total equity and liabilities	<u>326.984</u>

The notes on pages 5 to 6 form an integral part of these Financial Statements.

Income statement for the year ended 31/12/2024

Amounts in Euros

	<u>1/1-31/12/2024</u>
Donations and Grants	286.922
Other Operating Income	16.760
Employee Benefits Expense	-150.687
Other Expenses and Losses	-144.833
Depreciation of Fixed Assets	-24.047
Interest and Related Expenses	-673
Income before tax	-16.558
Income Tax	0
Net income for the period	-16.558

The notes on pages 5 to 6 form an integral part of these Financial Statements.

Notes to the Financial Statement for the year ended 31 December 2024

Association for the Support and Protection of Public Health " PROMETHEUS"
Reference Period: 1 January 2024 - 31 December 2024
(Article 29, Law 4308/2014)

Paragraph 3

Information about the Association:

- a) Name: ASSOCIATION FOR THE SUPPORT AND PROTECTION OF PUBLIC HEALTH "PROMETHEUS"
- b) Legal form: Association
- c) Reporting period: 1 January 2024 – 31 December 2024
- d) Registered office address: 213B Alexandras Ave. Athens 115 23
- e) Association Registration Number: 29246
- f) The Financial Statements have been prepared on the basis of the going concern principle of the Association.
- g) The Association is classified as a very small entity maintaining double-entry accounting records.
- h) Management declares that the Financial Statements have been prepared in full compliance with Law 4308/2014.
- i) The amounts presented in the Financial Statements are expressed in euro, which is the functional currency of the Association, and have been rounded where appropriate.

Paragraph 16

Financial commitments, guarantees and contingent liabilities not recognised in the Statement of Financial Position:

a) Financial commitments

There are no such items.

b) Guarantees

There are no such items.

c) Contingent liabilities

The Association has never been subject to a tax audit by the tax authorities.

Paragraph 25

Advances and loans granted to members of the administrative, management and supervisory bodies:

There are no such items.

Paragraph 34

Application of the option provided by paragraph 7 or paragraph 8 of Article 16 of Law 4308/2014:

The Association is classified as a very small entity maintaining double-entry accounting records and has elected to prepare a condensed Statement of Financial Position and a condensed Statement of Profit or Loss (Income Statement).

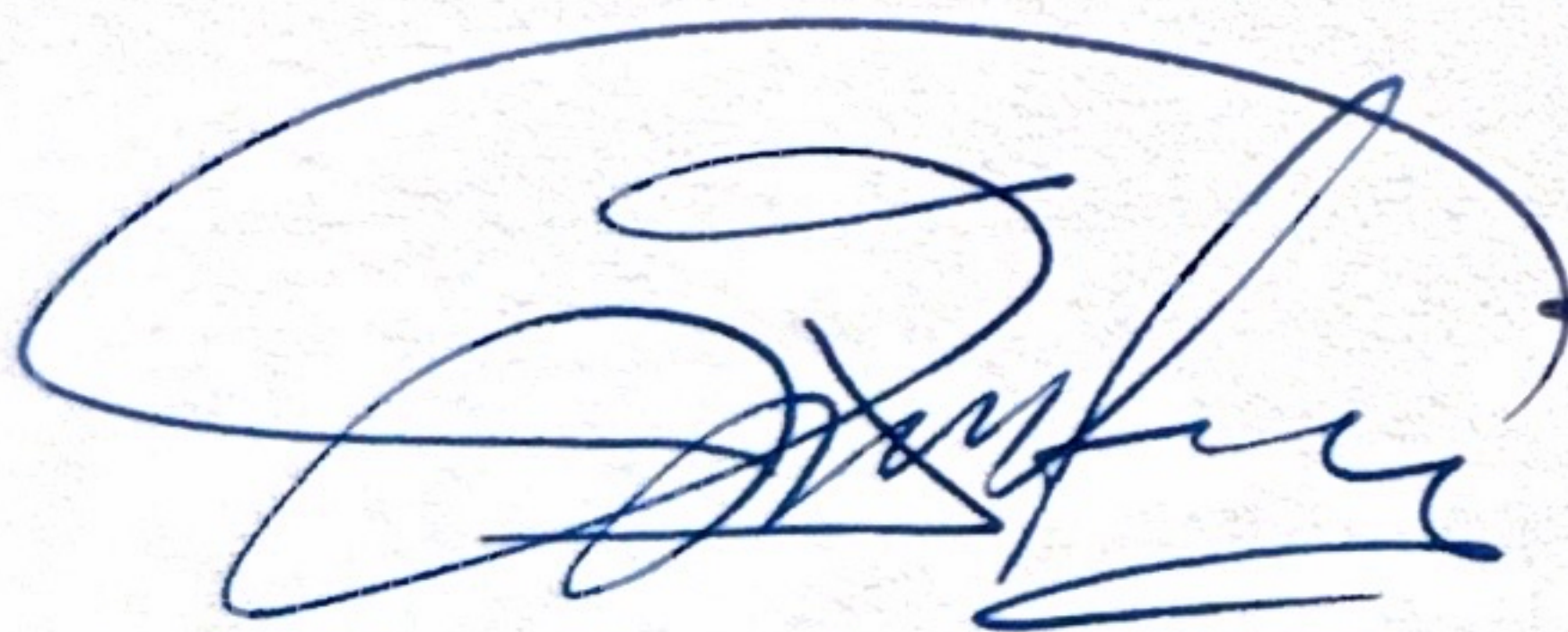
Additional Notes to the Financial Statements

Note 1

The balance of Current Liabilities includes an amount of EUR 141.211, representing deferred grant income relating to programs of future accounting periods.

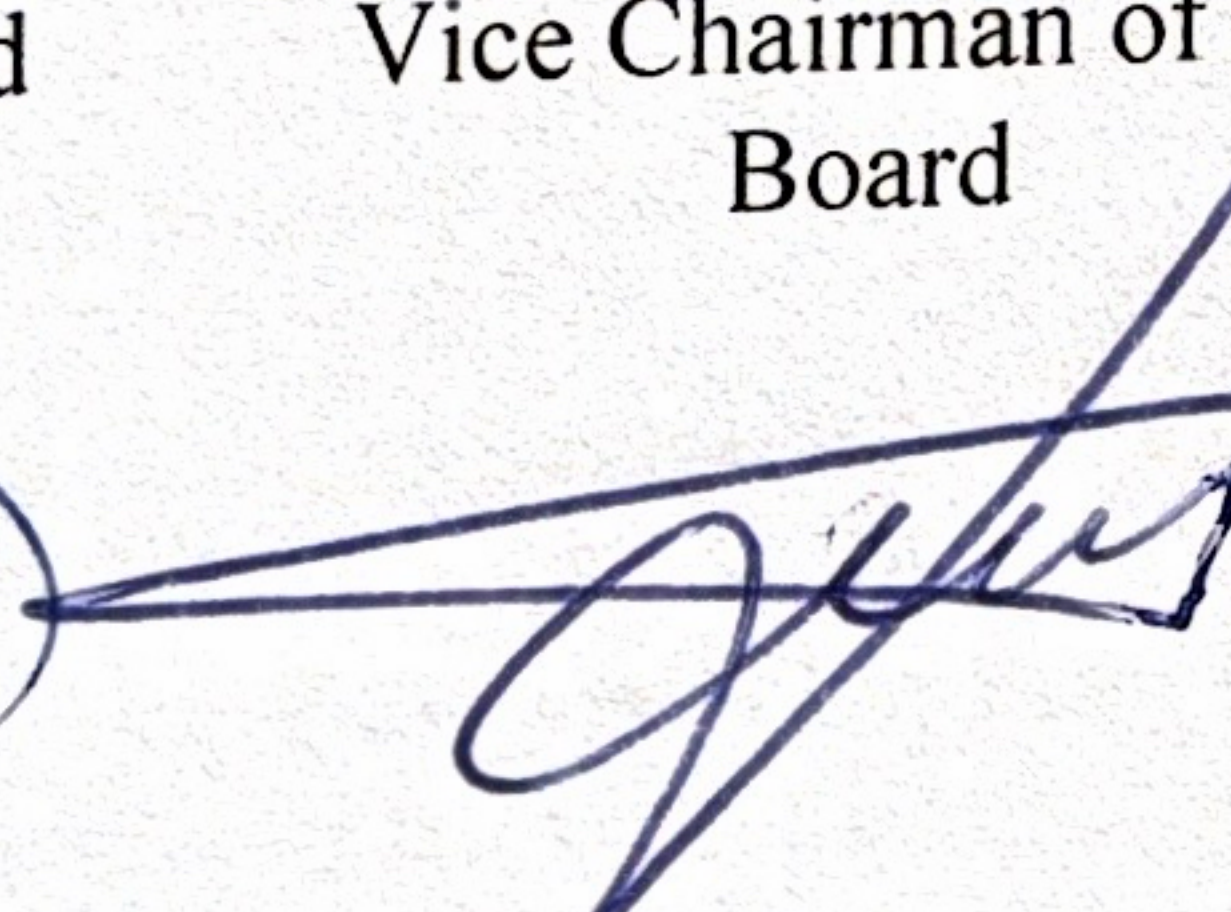
Athens, 4 November 2025

Chairman of the Board



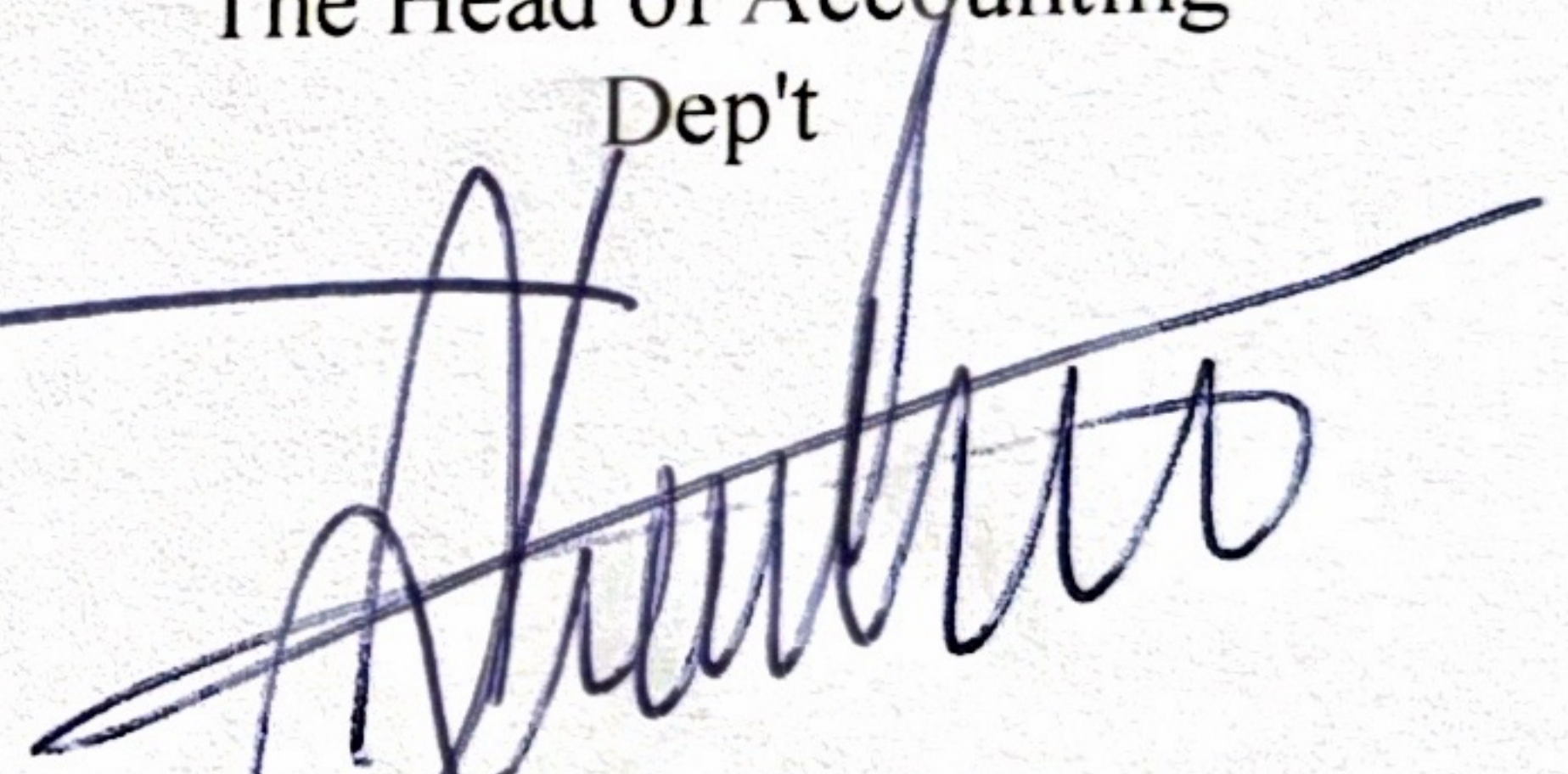
Grigorios Siotas
ID CARD: AZ131837

Vice Chairman of the Board



Foteini Leobilla
ID CARD: A01002191

The Head of Accounting
Dep't



Anastasia Chalkidou
ID CARD: AZ117573
Registration No.
(Accountant
License):115518

Independent Auditor's Report

To the Directors of the

**Association for the Support and Protection of Public Health
"PROMETHEUS"**

Report on the audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of the association «Association for the Support and Protection of Public Health "PROMETHEUS"», (the «Association») which comprise the Balance Sheet as at December 31st, 2024 and the income statement for the year then ended and notes to the financial statements.

In our opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' paragraph of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the «Association for the Support and Protection of Public Health "PROMETHEUS"», as at December 31st, 2024 and its financial performance, for the year ended in accordance with the requirements of Greek Financial Reporting Standards Law 4308/2014, as it applies.

Basis for Qualified Opinion

From our audit, the following matter arose:

The tax liabilities of the Association have not been examined by the tax authorities since its establishment, as also stated in paragraph 16 of the Notes to the Financial Statements. Consequently, the tax results of these years have not become final. The Association has not made an estimate of the additional taxes and surcharges that may be assessed in a future tax audit and has not recognized a related provision for this potential liability. From our audit procedures, we have not obtained reasonable assurance regarding the estimation of the amount of any provision that may be required.

We conducted our audit in accordance with International Standards on Auditing (ISAs), as they have been transposed into Greek Law. Our responsibilities under those standards are further described in the «Auditor's responsibilities for the audit of the financial statements section» of our report. We are independent of the Association, throughout our appointment, in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) that has been transposed into Greek Law, and the ethical requirements, that are relevant to the audit of the financial statements in Greece and we have fulfilled our other ethical responsibilities in accordance with the Greek Laws 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 qualified opinion.

Emphasis of Matter

1. The Association applied the double-entry bookkeeping system, as required by Law 4308/2014 (Greek Accounting Standards), and prepared financial statements for the first time in the current reporting period. Consequently, comparative financial statement information for the preceding period is not presented.

2. The financial statements for the current reporting period are being audited by Certified Public Accountants for the first time.

Management's Responsibilities on the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of Law 4308/2014 as it applies, as well as for those internal controls which the management determines as necessary to enable the preparation of financial statements free from a material error, whether due to fraud or error.

In the preparation of the financial statements, management is responsible for assessing the Association's ability to continue its business, disclosing where relevant the matters relating to the continuing activity and the use of the accounting policy of continuing operations, except if the management either intends to liquidate the Association or to discontinue its activity or has no other realistic option than 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 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 into Greek Law, 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 nondetecting 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of Directors use of the going concern basis 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 Association'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 separate and consolidated 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 Association's to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the separate and consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Among other issues, we communicate to the management the planned scope and timing of the audit, as well as significant audit findings, including any material deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

There is no Management Report, since there is no relevant obligation according to the Greek legislation.

Glyfada, 28 November 2025

Certified Public Accountant



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SOEL Register Number 184

Mandilaras Dimitrios
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