



ATTICA HOLDINGS S.A.

Condensed Interim Financial Statements in compliance with Article 5, Law 3556/2007
for the period 1.1-30.6.2026

(Amounts in Euro thousand)

The Interim Financial Statements for the period 1.1.2026 to 30.6.2026 were approved by the Board of Directors of Attica Holdings S.A. on September 30, 2026.

ATTICA HOLDINGS S.A.

Registration Number: 7702/06/B/86/128

Commercial Registration Number: 5780001000

V.A.T. 094008311, Tax Office for Societes Anonyme KEFODE ATTICA

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INTERIM FINANCIAL REPORT
(January 1st, 2026 to June 30th, 2026)

The present Half Year Financial Report has been prepared in accordance to article 5 of Law 3556/2007 and the delegated decisions issued by the Board of the Hellenic Capital Market Commission and includes:

- Statements of the Board of Directors' Members,
- Certified auditor's review report, on Interim Financial Information,
- Half Year Report of the Board of Directors for the period 1.1.2026 – 30.6.2026,
- Condensed Interim Financial Statements (company and consolidated), for the period 1.1.2026 – 30.6.2026.

It is hereby certified that the present Half Year Financial Report for the six-month period 1.1.2026 – 30.6.2026 was prepared in accordance with article 5 of law 3556/2007 and approved by the Board of Directors of ATTICA HOLDINGS S.A. on September 30, 2026 and is available on the internet web address www.attica-group.com, as well as on the ATHEX website, where it will remain available for a period of at least ten (10) years from the date of its drafting and publication.

The concise financial data and information published, deriving from the financial statements, aim at providing readers with general information on the Company's and Group's financial situation and results but do not provide a comprehensive view of its financial position, the Company and Group financial performance and cash flows, according to the International Financial Reporting Standards, as adopted by the European Union and prepared in accordance with International Accounting Standard (IAS) 34 "Interim Financial Reporting".

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Statements of the Board of Directors' Members

(In accordance with article 5, par. 2 of Law 3556/2007)

The following members of the Board of Directors of ATTICA HOLDINGS S.A.:

1. Kyriakos Mageiras, Chairman of the Board of Directors,
2. Panagiotis Dikaïos, Chief Executive Officer and Deputy Chairman of the Board of Directors, and
3. Loukas Papazoglou, Vice Chairman, Independent Non-Executive Member, having been specifically assigned by the Board of Directors,

In the above capacity, specifically appointed for this purpose by the Board of Directors of ATTICA HOLDINGS S.A, we hereby declare and certify that to the best of our knowledge:

a) the accompanying Half Year financial statements (company and consolidated) of ATTICA HOLDINGS S.A. for the period of 1.1.2026 to 30.6.2026 prepared in accordance with the International Financial Reporting Standards (IFRS), as adopted by the European Union and prepared in accordance with International Accounting Standard (IAS) 34 "Interim Financial Reporting", reflect in a true manner the assets, liabilities and equity as of 30.6.2026 and results of the first Half Year 2026 of ATTICA HOLDINGS S.A. as well as of the companies included in the Group's consolidation, taken as a whole, according to par. 3 - 5 of article 5 of Law 3556/2007 and the authorizing decisions of the Board of Directors of the Hellenic Capital Market Commission,

b) the accompanying report of the Board of Directors reflects in a true manner the data and information required according to par. 6, article 5 of Law 3556/2007 and the authorizing decisions of the Board of Directors of the Hellenic Capital Market Commission,

c) the semi-annual financial statements were approved by the Board of Directors on September 30th, 2026 and have been published online at the legally registered website www.attica-group.com.

Kallithea, September 30, 2026

Confirmed by**Chairman of the B.O.D.****Chief Executive Officer****Kyriakos D. Mageiras**
I.D. No: A01711404**Panagiotis G. Dikaïos**
I.D. No: A03978047**Authorized Director****Loukas K. Papazoglou**
I.D. No: AK113198

Independent Auditor's Report on Review
To the Board of Directors of "ATTICA HOLDINGS S.A."

Report on Review of Interim Financial Information

Introduction

We have reviewed the accompanying interim condensed separate and consolidated statement of financial position of the Company "ATTICA HOLDINGS S.A." as of 30 June 2026 and the related condensed separate and consolidated statements of income, comprehensive income, changes in equity and cash flows for the six-month period then ended, as well as the selected explanatory notes that comprise the interim condensed financial information, which is an integral part of the six-month financial report as provided by Law 3556/2007. Management is responsible for the preparation and presentation of this interim financial information in accordance with International Financial Reporting Standards as 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 interim condensed financial information, based on our review.

Scope of Review

We conducted our review in accordance with the 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, mainly 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 into the Greek Legislation 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. Consequently, we do not express an audit opinion.

Conclusion

Based on the review conducted, nothing has come to our attention that causes us to believe that the accompanying interim condensed financial information is not prepared, in all material respects, in accordance with IAS 34.

Report on other legal and regulatory requirements

Our review, has not revealed any material inconsistency or misstatement in the statements of the members of the Board of Directors and the information of the six-month Board of Directors Report, as defined in articles 5 and 5a of Law 3556/2007, in relation to the accompanying interim condensed separate and consolidated financial information.



BDO Certified Public Accountants SA
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Agia Paraskevi, 30 September 2026
The Certified Public Accountant

Christoforos I. Achiniotis
SOEL Reg. Num.: 35961

**Report of the Board of Directors of the Company “ATTICA HOLDINGS S.A.” for the period
1.1.2026 – 30.6.2026**

The present Board of Directors Semi-Annual Report (hereinafter referred to as “Report”) of Attica Holdings S.A. (hereinafter referred to as “the Company” or “Attica Group”) has been prepared in accordance with the relevant provisions of Law 3556/2007, as in force, and the executive decisions of the Board of Directors of the Hellenic Capital Market Commission issued thereunder.

Since Attica Group also prepares consolidated financial statements, the present Report is unified and focuses on the consolidated financial data of the Company and its subsidiaries, with references to the financial data of the Parent only where deemed appropriate or necessary to facilitate a better understanding of its content.

The Report, the interim financial statements of the Company and the Group and the other information and statements required by law are included in the Semi-Annual Financial Report for the period 1.1.2026 - 30.6.2026.

More specifically, the Report describes the financial information for the first half of 2026, the significant events that took place during this period and subsequently, up to the date of publication of the interim financial statements, as well as information and estimates regarding the development of the Group's operations in the second half of the current year 2026. It also sets out the main risks and uncertainties potentially faced by the Group, as well as the significant transactions between the Company and its related parties.

The legally required disclosures are presented below by thematic section:

SECTION A**FINANCIAL DEVELOPMENTS AND PERFORMANCE FOR THE PERIOD 1.1.2026 – 30.6.2026****1. Group's Activity**

Attica Holdings S.A., under the distinctive title “Attica Group”, mainly operates in passenger shipping through shipowning companies, principally by means of conventional and high-speed Ro-Pax vessels deployed in Greece (Cyclades, Dodecanese, Crete, North-East Aegean and Saronic Gulf) as well as on international routes. Attica Group has a leading position in the domestic market and is ranked among the world's top ro-pax ferry operators.

As at 30.06.2026, the Group's fleet, sailing under the trademarks “Superfast Ferries”, “Blue Star Ferries”, “Hellenic Seaways” and “Anek Lines”, consists of 36 vessels, of which twenty-five (25) are conventional Ro-Pax vessels, nine (9) are high-speed vessels and two (2) are Ro-Ro carriers. All of the Group's vessels are fully owned, except for three (3) Ro-Pax vessels, two of which are under a long-term bareboat charter and the other under short-term time charter with full crew.

As part of its fleet renewal and upgrade strategy, the Group continues to implement significant investments aimed at improving its competitiveness, increasing energy efficiency and reducing its environmental footprint. More specifically, the construction of two new generation E-Flexer vessels is in progress; these will be equipped with advanced alternative fuel technologies and hybrid energy systems. The construction progress continues to follow the original schedule, with the development achieved to date meeting all key project milestones. The vessels are expected to be delivered within the 2027 financial year. At the same time, the long-term bareboat charter of the Ro-Pax vessel Superfast V (ex. GNV BRIDGE), built in 2021, was completed in May, for a term of five years and with a contractual purchase obligation upon expiry of the charter period. This transaction completes the modernization programme of the fleet operating on the Adriatic routes.

In addition, the Group completed the acquisition of two Aero Highspeed Catamaran vessels, built in 2017 and 2018, which were deployed on the Saronic Gulf routes. At the same time, the sale of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4 was agreed through a single (en-bloc) transaction, for a total consideration of Euro 25mln. The delivery of the vessels was completed progressively through August 2026. The above transaction resulted in a profit of Euro 13.1 mln for the period. These actions form part of the renewal programme of the Saronic Gulf fleet.

Furthermore, the bareboat charter of the Ro-Pax vessel KYDON, built in 1990, was completed, for a term of four years, with a contractual obligation on the part of the counterparty to purchase the vessel upon expiry of the charter. As a result of the agreement, the derecognition of the asset resulted in the recognition of an accounting profit of Euro 1.6mln.

At the same time, the Group continues to implement investments for the energy upgrade of its existing fleet, through the installation of Energy Saving Devices and exhaust gas cleaning systems (scrubbers), aiming to enhance energy efficiency and reduce the fleet's environmental footprint.

In the first half of 2026, the extensive renovation works of the Tinos Beach hotel were completed and the hotel resumed operations in the middle of the 2026 tourist season. At the same time, the upgrade and modernization works of the Naxos Resort hotel continue to progress as planned, enhancing the level of services provided and the overall competitiveness of the Group's units.

In addition, as part of the reorganization and simplification of the Group's corporate structure, with the aim of optimizing operations and reducing administrative expenses, Management announced to the General Commercial Registry (G.E.MI.) an agreement for a partial demerger, under which the Adriatic business segment of BLUE STAR FERRIES SINGLE MEMBER MARITIME S.A. will be transferred to SUPERFAST FERRIES SINGLE MEMBER MARITIME S.A., which will become the Group's main subsidiary for that activity, replacing the existing structure of four subsidiary companies.

2. Activities Overview, Market and Traffic Volumes

Activities Review

In the first half of 2026, the Group's revenue increased by 1% compared to the corresponding period last year, reaching Euro 329.8mIn from Euro 326.6mIn, despite a 12.8% decrease in sailings.

In the first half of 2026, Cost of Sales amounted to Euro 316.2mIn, compared to Euro 321.0mIn in the corresponding period of 2025, presenting a decrease of Euro 4.8mIn or 1.5%. The decrease was mainly driven by a reduction of Euro 21.8 million in the underlying cost base (excluding fuel costs and costs associated with environmental regulations), achieved through fleet optimization initiatives, including the replacement of older vessels and the expiration of charter agreements. This reduction largely offset the increase in fuel costs and expenses arising from the implementation of the European environmental regulations ETS, FuelEU and SECA "Sulphur Emission Control Area".

In the first half of 2026, the war in the Middle East and the resulting increase in geopolitical uncertainty affected the international economic and energy environment. These developments contributed to the increase in oil prices particularly from March, which adversely affected the Group's operating and financial performance. During the first half of 2026, the average price of Marine Gas Oil (MGO) was Euro 917 per metric tonne, compared with Euro 669 per metric tonne during the first half of 2025 (an increase of 37%), while the average price of Heavy Fuel Oil was Euro 476 per metric tonne, compared with Euro 441 per metric tonne during the first half of 2025 (an increase of 8%). As a result, fuel and lubricant costs increased by Euro 13.6mIn, or 11%, compared to the corresponding period of the previous year. The lower increase in fuel costs relative to the increase in fuel prices reflects fuel-saving initiatives, which reduced consumption by 11%, as well as a 29% increase in the proportion of lower-cost HFO used compared to MGO, following the Group's investments in scrubber installations. Moreover in order to manage exposure to fuel price fluctuations, the Group has entered into fuel hedging contracts, further mitigating the impact of increased fuel costs.

With regard to environmental compliance costs, since 2024 shipping has been included in the EU Emissions Trading System (EU ETS), which applies to international routes and to domestic routes falling within the scope of the relevant legislation. As of 1.1.2026, the obligation to cover emissions through emission allowances amounts to 100%, compared to 70% in 2025. As a result, the relevant cost for the Group amounted to Euro 21.8mIn in the first half of 2026, compared to Euro 18.8mIn in the corresponding period of 2025, and is included in the cost of sales. In order to mitigate the impact of this increased cost, the Group has proceeded with the implementation of an emissions surcharge.

Stricter environmental requirements applicable to shipping with regard to sulphur emissions have led to increased use of low-sulphur fuels, which entail higher operating costs for vessels that are not equipped with exhaust gas cleaning systems (scrubbers). Having identified the regulatory developments at an early stage, the Group has already completed the installation of scrubbers on ten vessels of its fleet, while it is implementing a

programme for further installations on additional vessels. This investment allows the vessels equipped with these systems to use more economical fuels, limiting the Group's exposure to fuel price increases and enhancing its competitiveness in an environment of increased environmental requirements and energy costs.

Taking the above into account, the Group's consolidated Earnings Before Interest, Taxes, Investment Results, Depreciation and Amortization (EBITDA) amounted to Euro 15.7mIn, compared to Euro 4.1mIn in the corresponding period of the previous year. Net result after taxes amounted to losses of Euro 13.5mIn, compared to losses of Euro 52.3mIn in the first half of 2025, including profit from the sale of assets amounting to Euro 14.8mIn (Euro 1.7mIn in the corresponding prior-year period).

Markets

In the first half of 2026, the Group's vessels operated within the following geographical segments:

- a) In the International market: on the routes Patras - Igoumenitsa - Ancona and Patras - Igoumenitsa - Bari, with an intermediate call at the port of Corfu during the summer months, as well as on the route Patras - Igoumenitsa - Venice.
- b) In the Greek market:
 - Piraeus - Cyclades,
 - Piraeus - Dodecanese,
 - Piraeus - Crete,
 - Piraeus - North-East Aegean islands,
 - Thessaloniki/Kavala - North Aegean islands,
 - Piraeus - Saronic Gulf islands,

Traffic Volumes

The Group's traffic volumes in the first half of 2026 amounted to 2.5mIn passengers (2.7mIn passengers in the first half of 2025), 448k private vehicles (455k private vehicles in the first half of 2025) and 265k freight units (276k freight units in the first half of 2025). In the first half of 2026 the Group performed 7,207 sailings (8,272 in the first half of 2025).

More specifically, the traffic volumes development is as follows:

In international routes, traffic volumes decreased compared to the corresponding period last year by 7.3% in passengers and by 9.8% in freight units, while private vehicles increased by 0.1%. Sailings decreased by 16% compared to the corresponding period last year.

Traffic volumes in the Greek domestic routes decreased compared to the corresponding period last year by 5.9% in passengers, by 2% in private vehicles and by 1.8% in freight units. Sailings decreased by 12.5% compared to the corresponding period last year.

The Group's traffic volumes were affected by initiatives to optimise fleet deployment, including targeted fleet redeployment and sailings adjustments, in response to evolving market conditions, particularly the increase in fuel prices.

3. The Group's Statement of Comprehensive Income

In the first half of 2026, the Group's revenue amounted to Euro 329.8mIn compared to Euro 326.6mIn in the corresponding period last year.

In particular, Attica Group's operations per geographical area are as follows:

On the domestic market, the Group's revenue in the first half of 2026 amounted to Euro 216.2mIn, compared to Euro 205.8mIn in the corresponding period last year, presenting an increase of 5.1%.

On the international market, the Group's revenue in the first half of 2026 amounted to Euro 112.5mIn compared to Euro 119.9mIn in the corresponding period last year, presenting a decrease of 6.2%.

The "International Routes" segment includes revenue from vessel chartering amounting to Euro 2.1mIn in the first half of 2026 (Euro 4mIn in the first half of 2025).

Operating expenses and other accounts

In the first half of 2026, Cost of Sales amounted to Euro 316.2mIn, compared to Euro 321.0mIn in the corresponding period of 2025, representing a decrease of Euro 4.8 million, or 1.5%. This decrease was primarily attributable to a significant reduction in the underlying cost base of Euro 21.8mIn (excluding fuel costs and costs associated with environmental regulations), resulting from fleet optimization initiatives, including the replacement of older vessels and the expiration of charter agreements. These initiatives offset the increase in fuel costs and expenses related to the European environmental regulations ETS, FuelEU and SECA "Sulphur Emission Control Area". Relevant information is presented in the Notes to the interim financial statements for the period 1.1.2026 - 30.06.2026.

The Group's administrative expenses amounted to Euro 24.4mIn, from Euro 25.9mIn in the corresponding period last year.

The Group's distribution expenses amounted to Euro 20.1mIn compared to Euro 19.7mIn in the first half of 2025.

Other operating income amounted to Euro 1mIn, compared to Euro 1.4mIn in the corresponding period last year.

In the first half of 2026, consolidated Earnings before Interest, Taxes, Depreciation and Amortization (EBITDA) amounted to Euro 15.7mIn, compared to corresponding earnings of Euro 4.1mIn in the first half of 2025.

Other financial results for the first half of 2026 amounted to a profit of Euro 16.5mIn (compared to a loss of Euro 1.3mIn in the first half of 2025), which mainly arose from the partial hedging of the fuel price fluctuation risk that the Group conducts within the framework of its policy approved by the Board of Directors (relevant information is presented in the Notes to the interim financial statements for the period 1.1.2026-30.6.2026).

Financial expenses in the first half of 2026 amounted to Euro 16mIn compared to Euro 15.3mIn in the corresponding period last year and mainly relate to interest on loans.

Profit from companies consolidated using the equity method, amounting to Euro 0.6mIn, arises from the associate companies ANEK LINES ITALY S.R.L., ETANAP S.A. and LEFKA ORI S.A.

In the first half of 2026, profit from the sale of property, plant and equipment amounted to a total of Euro 14.8mIn, arising from the sale, through a single (en-bloc) transaction, of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4, of Euro 13.1mIn, as well as from the derecognition of an asset due to the finance lease of the Ro-Pax vessel "KYDON", of Euro 1.6mIn. Correspondingly, in the first half of 2025 profit amounted to a total of Euro 1.7mIn and includes profit of Euro 0.7mIn from the sale for recycling of the Ro-Pax vessels KRITI I and KRITI II, profit of Euro 0.7mIn from the sale of the Flying Dolphins XXIX, XXIII, XVII, X and from the derecognition of assets due to the finance lease of the Flying Dolphin XIX and of the Ro-Pax vessel "EL. VENIZELOS", as well as profit of Euro 0.2mIn from the sale of a privately owned building in Chania.

In total, in the first half of 2026, consolidated loss after tax stood at Euro 13.5mIn compared to a consolidated loss of Euro 52.3mIn in the corresponding period last year.

It should be noted that the Group operates in a sector with strong seasonality in passengers and private vehicles, with higher traffic during the months July to September and lower traffic between November and February. In contrast, freight vehicle traffic is distributed throughout the year, with much lower seasonality.

4. The Group's Statement of Financial Position and Cash Flows

As at 30.6.2026, the Group's "Property, Plant and Equipment" amounted to Euro 994.2mIn compared to Euro 914.6mIn on 31.12.2025 and mainly relate to the value of the vessels owned by the Group. The increase is mainly due to the long-term bareboat charter of the Ro-Pax vessel SUPERFAST V, for a term of five (5) years, with a contractual purchase obligation upon expiry of the charter, as well as to the acquisition of the two Aero Highspeed Catamaran vessels.

"Goodwill" amounting to Euro 15.9mIn (Euro 15.9mIn on 31.12.2025) arose from the acquisition of Hellenic Seaways Single Member Maritime S.A. (hereinafter "HSW"), as well as from the acquisition of the owning company of the GALAXY HOTEL in Naxos.

The Group's "Intangible Assets", amounting to Euro 17.4mIn (Euro 17.9mIn on 31.12.2025), mainly include the Group's software programs as well as the recognition of HSW's and ANEK's trademarks.

As at 30.06.2026, the account "Investments in associates" amounted to Euro 17.4mIn (Euro 17.6mIn on 31.12.2025) and includes the Group's investment in the associate companies ETANAP S.A., LEFKA ORI S.A. and ANEK LINES ITALY S.R.L.

"Long-term financial receivables" as at 30.06.2026 amounted to Euro 20.2mIn (Euro 15.1mIn on 31.12.2025) and relate to the agreements for the bareboat charter of the Ro-Pax vessels KYDON and EL. VENIZELOS, as well as to the agreement for the bareboat charter of the vessel Flying Dolphin XIX.

"Other non-current assets" amounted to Euro 5.8mIn, from Euro 6.6mIn on 31.12.2025, and include guarantees and other long-term receivables.

The "Inventory" account stood at Euro 14.7mIn from Euro 10.8mIn on 31.12.2025 and relates primarily to the value of the vessels' inventories of fuel and lubricants.

On 30.6.2026, the account "Trade and other receivables" amounted to Euro 126.0mIn from Euro 94.1mIn on 31.12.2025. Trade and other receivables present an increase due to the seasonality of sales.

"Other current assets" amounted to Euro 85.3mIn on 30.6.2026 compared to Euro 48.5mIn on 31.12.2025. The increase in the account is mainly due to prepaid expenses for the vessels' dry-docking, as well as to accrued income, which includes the accrued income in respect of the payment of compensation for mandatory social discounts by the Ministry of Maritime Affairs and Insular Policy.

"Financial derivatives in assets" (Euro 26.6mIn compared to Euro 0.04mIn on 31.12.2025), as well as financial derivatives in liabilities (Euro 0.06mIn compared to Euro 8.2mIn on 31.12.2025), refer to the partial hedging of the fuel price fluctuation risk and are measured at fair value. Information regarding the hedging of part of the risk exposure related to changes in fuel prices is presented in the Notes to the financial statements for the period 1.1.2026 - 30.6.2026.

The Group's cash and cash equivalents amounted to Euro 97.5mIn from Euro 96.1mIn on 31.12.2025. On 30.6.2026, the Group maintains unused credit lines of Euro 53.9mIn from credit institutions.

The total Group's Equity, attributable to shareholders of the parent company, amounted to Euro 458.3mIn from Euro 440.8mIn on 31.12.2025.

As at 30.6.2026, the Group's total loan liabilities and lease liabilities stood at Euro 661.6mIn (long-term loan liabilities of Euro 599.6mIn and short-term loan liabilities of Euro 62.0mIn) compared to Euro 611.6mIn on

31.12.2025 (long-term loan liabilities of Euro 490.7mIn and short-term loan liabilities of Euro 120.9mIn). The main change is due to the fact that, within the first half of 2026, the Group proceeded with the long-term bareboat charter of the Ro-Pax vessel SUPERFAST V, for a term of five (5) years, with a contractual purchase obligation upon expiry of the charter. Within the period, the Group drew down loans of Euro 114.9mIn and paid Euro 135.1mIn for the settlement of its loan and finance lease liabilities.

The account "Suppliers and other liabilities" amounted to Euro 110.3mIn on 30.6.2026 from Euro 74.9mIn on 31.12.2025. The increase is mainly due to the vessels' dry-docking, as well as to the increase in liabilities to fuel suppliers as a result of the increase in fuel prices.

The account "Other current liabilities" amounted to Euro 173.8mIn on 30.6.2026 compared to Euro 87.2mIn on 31.12.2025. The change is mainly due to an increase in deferred income due to seasonality, which includes tickets issued up to 30.6.2026 with a subsequent travel date (mainly within the summer period). In addition, other current liabilities were affected by the increase in accrued expenses. Accrued expenses mainly relate to provisions for vessel operating expenses.

Cash flows

In the first half of 2026, cash inflows from operating activities amounted to Euro 58.6mIn compared to inflows of Euro 68.7mIn in the corresponding period last year. The adjustments as well as the changes in the working capital accounts related to operating activities, in order to arrive at net cash flows, are analytically presented in the statement of cash flows of the financial statements for the period 1.1.2026-30.6.2026.

In the first half of 2026, the Group's investing activities resulted in cash outflows of Euro 37.7mIn compared to cash outflows of Euro 38mIn in the corresponding period last year. During the first half of 2026, outflows amounting to Euro 66.1mIn arose mainly from the funds allocated to purchases, upgrades and maintenance of the Group's vessels, as well as to the extensive renovation works of the hotel in Tinos. Furthermore, during the first half of 2026, the Group collected proceeds amounting to Euro 23 mIn in connection with the disposal, through a single block transaction, of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4.

In the first half of 2026, financing activities resulted in outflows of Euro 20.2mIn compared to outflows of Euro 27.9mIn in the corresponding period last year. More specifically, within the first half of 2026, the Group drew down loans of Euro 114.9mIn and paid Euro 135.1mIn for the settlement of its loan and finance lease liabilities.

Financial Ratios (Alternative Performance Measures “APMs”)

Certain key financial ratios of the Group are presented in the table below:

	30.06.2026	30.6.2025
Current Ratio		
<u>Total Current Assets</u>	1.01	0.97
Total Current Liabilities		
Debt-Equity Ratio		
<u>Total Equity</u>	0.47	0.52
Total Liabilities		
Leverage Ratio		
<u>Net Debt</u>	0.55	0.53
Total Capital Employed		
<u>Net Debt</u>	5.82	6.28
EBITDA		

The Group also maintains a satisfactory capital structure and an adequate level of cash reserves. Indicatively, on 30.06.2026 the leverage ratio stood at 55%, while the existence of unused credit facilities of Euro 53.9mln from financial institutions strengthens financial flexibility and the ability to cover future needs.

Definitions/Agreements APMs

The Current and Debt-Equity Ratios arise from the items of the Group's Statement of Financial Position. EBITDA (Earnings before Interest, Taxes, Depreciation and Amortization) is disclosed in the Statement of Comprehensive Income.

The Leverage Ratio is used to evaluate the capital structure of the Group and its leverage capacity. Net debt is calculated by adding to long-term borrowings the short-term portion of long-term borrowings and short-term borrowings, and deducting cash and cash equivalents from the total. Total Capital Employed is calculated by adding Equity to Net Debt.

The Net Debt to EBITDA ratio is used as a further tool for planning the Group's appropriate capital structure in relation to its ability to generate future cash flows and operating profit. Net Debt and EBITDA are defined above. The ratio is calculated taking into account Attica Group's EBITDA for the last twelve months (period 1.7.2025 – 30.6.2026) and is compared to the corresponding previous period.

5. Financial results of the Parent Company

Attica Holdings S.A. is a holding company and also operates in the provision of administrative services, as well as in the acquisition and exploitation of real estate properties. Through its subsidiaries, the Company is active in passenger shipping, as well as in hotel operations.

In the first half of 2026, the Company's turnover amounted to Euro 0.4mIn compared to Euro 0.5mIn in the corresponding period last year. The Company's turnover includes the provision of administrative services as well as the exploitation of properties owned by the Company.

Cost of sales amounted to Euro 0.4mIn (Euro 0.4mIn in the first half of 2025).

Administrative expenses amounted to Euro 1.8mIn (Euro 3.2mIn in the first half of 2025).

Financial expenses, mainly pertaining to interest on bond loans, amounted to Euro 6.4mIn in the first half of 2026 (Euro 6.5mIn in the corresponding period last year).

Dividend income of Euro 0.8mIn derived from the associate company ETANAP S.A.

In the first half of 2026, the Company's loss after tax amounted to Euro 7.0mIn, compared to a loss of Euro 9.2mIn in the corresponding period last year.

Statement of Financial Position

As at 30.6.2026, the Company's "Property, plant and equipment" amounted to Euro 1.1mIn (Euro 1.3mIn as at 31.12.2025) and mainly pertain to buildings.

The Company's "Intangible Assets" amounted to Euro 2k (Euro 2k as at 31.12.2025).

As at 30.6.2026, the investments of the Company amounted to Euro 912.3mIn compared to Euro 928.8mIn as at 31.12.2025. The Company measures its investments at fair value. The decrease in investments mainly arises from adjustments to the fair value measurement of the Group's subsidiaries in the first half of 2026.

The account "Investments in associates", amounting to Euro 15.7mIn (Euro 15.7mIn on 31.12.2025), includes the Company's investment in the associates ETANAP S.A., LEFKA ORI S.A. and ANEK LINES ITALY S.R.L.

As at 30.6.2026, the account "Trade and other receivables" amounted to Euro 3.3mIn (Euro 2.7mIn on 31.12.2025). The change is mainly due to the Company's receivables from its subsidiaries.

As at 30.6.2026, "Other current assets" amounted to Euro 11.9mIn from Euro 36.2mIn as at 31.12.2025, and mainly include the dividend receivable from 100% subsidiaries amounting to Euro 10.8mIn.

"Cash and cash equivalents" amounted to Euro 2.1mIn as at 30.6.2026 compared to Euro 3.1mIn as at 31.12.2025.

The Company's "Equity" amounted to Euro 699.9mln compared to Euro 723.3mln as at 31.12.2025.

As at 30.6.2026, the Company's total borrowings stood at Euro 243.3mln (long-term borrowings of Euro 226.0mln and short-term borrowings of Euro 17.3mln) compared to Euro 263.6mln as at 31.12.2025 (long-term borrowings of Euro 203.5mln and short-term borrowings of Euro 60.1mln). The main change is due to the fact that, during the first half of 2026, the Company drew down loans of Euro 51.9mln and paid Euro 70.4mln to settle loan obligations and lease liabilities.

As at 30.06.2026, current liabilities exceed current assets by Euro 2.6mln. It should be noted that the Company has sufficient liquidity to maintain adequate working capital for the next 12 months. In addition, as at 30.06.2026, the Company has unused credit facilities of Euro 15.3mln from financial institutions.

"Accrued pension and retirement obligations" amounted to Euro 0.1mln from Euro 0.1mln as at 31.12.2025.

As at 30.06.2026, the account "Trade and other payables" amounted to Euro 1mln from Euro 1.5mln as at 31.12.2025.

"Other current liabilities" amounted to Euro 1.6mln compared to Euro 1.1mln as at 31.12.2025. The account mainly includes liabilities to social security organizations and other tax obligations, as well as accrued expenses.

Statement of Cash Flows

In the first half of 2026, outflows from operating activities stood at Euro 7.2mln against outflows of Euro 13mln in the corresponding period last year. The adjustments as well as the changes in the working capital accounts related to operating activities, in order to arrive at net cash flows, are analytically presented in the statement of cash flows of the financial statements for the period 1.1.2026-30.6.2026.

Investing activities resulted in inflows of Euro 24.6mln compared to inflows of Euro 6.5mln in the corresponding period last year. The net inflows of the first half of 2026 arise mainly from dividends received from the Group's 100% subsidiaries.

In the first half of 2026, the Company's financing activities resulted in outflows of Euro 18.5mln against outflows of Euro 11.6mln in the corresponding period last year. The changes are analytically presented in the statement of cash flows of the financial statements for the period 1.1.2026-30.6.2026.

Other Items

The Company does not hold treasury shares. Furthermore, the subsidiaries of ATTICA GROUP do not hold shares in the Company.

The companies in which the parent company holds participating interests, the main figures of the Group's interim financial statements as well as the main accounting policies applied by the Group are described in the "Notes to the Interim Financial Statements", which constitute an integral part of the Semi-Annual Financial Report.

6. Significant transactions with related parties

Intercompany transactions with Attica Group companies.

This section includes the most significant transactions between the Company and its subsidiaries.

Specifically, the transactions performed by Attica Holdings S.A. with the related companies of the Attica Group during the period 1.1.2026 – 30.6.2026 are as follows:

The parent company has revenue from consulting services to the Group companies amounting to Euro 404k, rental income amounting to Euro 10k, as well as rental expenses amounting to Euro 21k.

As a result of its transactions with its subsidiaries, it has receivables of Euro 13.6mIn and liabilities of Euro 0.5mIn.

Intercompany transactions in the period 1.1.2026 – 30.6.2026, as well as in the corresponding period last year, between Attica Group's companies are administrative in nature and are not material, and arise from the Group's own operations in the shipping sector and the need to jointly manage the vessels' revenues and expenses through joint ventures and managing companies, which perform intercompany transactions with the other companies of the Group.

The intercompany balances, as well as the intercompany revenues and expenses between the Group's subsidiaries, are eliminated in the consolidated financial statements.

Intercompany transactions with other related parties

Transactions with other related parties include transactions with the associate companies ETANAP, LEFKA ORI S.A. and ANEK LINES ITALIA S.R.L.

Transactions with other related parties for the period 1.1.2026 - 30.6.2026 are as follows: revenue Euro zero, expenses Euro 1.4mIn, receivables Euro 2.8mIn, liabilities Euro 0.04mIn, with the corresponding amounts for the previous period 1.1.2025 - 30.6.2025 amounting to revenue Euro zero, expenses Euro 1.3mIn, receivables Euro 4.3mIn and liabilities Euro 0.03mIn.

Remuneration of Executive Officers and Members of the Board of Directors

Remuneration of executive officers and members of the Board of Directors, which includes gross salaries, social security costs, compensation and other charges, amounts to Euro 1.6mIn for the period 1.1.2026 – 30.6.2026 (Euro 1.4mIn for the period 1.1.2025 – 30.6.2025). The increase arose due to the addition of executive officers to the Management team and members of the Board of Directors (BoD).

In addition, stock option benefits recognized in the results for the period amounted to Euro 0.2mIn for the above executives, compared to Euro 0.5mIn in the corresponding period last year.

Guarantees

The parent company has provided guarantees to lending banks for the repayment of loans of its subsidiaries amounting to Euro 315.7mIn.

SECTION B

THE GROUP'S SIGNIFICANT EVENTS

The most significant events that took place during the first half of 2026 and subsequently, up to the date of publication of the interim financial statements, are as follows:

Renewal of the Saronic Gulf fleet through the purchase of two Aero-type Highspeed Catamarans and the sale of Flying Cat 3, 4, 5, 6 and Highspeed 4

On 17.03.2026, the Group announced that it had signed agreements for the purchase of two Aero Highspeed Catamaran vessels, representing a total investment of approximately Euro 15mIn, including upgrade and deployment costs. The vessels were deployed in the Saronic Gulf as Aero Highspeed 4 and Aero Highspeed 5. The two vessels, built in 2017 and 2018 respectively, offer improved energy efficiency and a reduced environmental footprint, achieving an approximately 60% reduction in annual CO₂ emissions compared to the vessels they replace. At the same time, they ensure a high level of comfort, speed and reliability, which further enhance the passenger experience.

At the same time, the Group announced that an agreement had been signed for the sale, in a single (en-bloc) transaction, of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4, owned by a subsidiary, for a total consideration of Euro 25mIn. The above transaction resulted in a profit of Euro 13.1 mIn for the period.

Agreement for the purchase through bareboat charter of the Ro-Pax vessel GNV Bridge (renamed Superfast V)

On 17.03.2026, the Group announced that an agreement had been signed for the long-term bareboat charter of the Ro-Pax vessel GNV Bridge (Superfast V), for a term of five (5) years, with a contractual purchase obligation upon expiry of the charter. The vessel was delivered in May 2026 and was renamed Superfast V; it was built in 2021 at the Cantiere Navale Visentini shipyard in Italy. It is a modern vessel that substantially

upgrades the level of services provided, enhancing comfort, functionality and the overall travel experience of passengers on the Adriatic routes, where it has been deployed, replacing the vessel Lefka Ori, built in 1987. With the acquisition of Superfast V, in combination with the two E-Flexer vessels under construction, which are expected to be delivered in 2027, the modernization of the Adriatic fleet is completed.

Agreement for the sale through bareboat charter of the Ro-Pax vessel KYDON

On 17.03.2026, the Group announced that an agreement had been signed for the bareboat charter of the Ro-Pax vessel KYDON, built in 1990, owned by a subsidiary of the Company.

The charter has a term of four years, with a contractual obligation on the part of the counterparty to purchase the vessel upon completion of the charter period. The derecognition of the asset pursuant to this agreement resulted in an accounting profit of Euro 1.6mln.

Resignation of a Member of the Board of Directors

On 25.06.2026, the Company announced that Mr. Ioannis Vogiatzis had submitted his resignation from his position as Non-Executive Member of its Board of Directors, as well as from his positions as member of the Audit Committee and of the Risk Management Committee. The Board of Directors, at its meeting of 25.06.2026, having taken into account the relevant recommendation of the Company's Remuneration and Nomination Committee, decided not to replace the resigning member on the Board of Directors or on the Company's Risk Management Committee. It further decided to appoint the Non-Executive Member of the Board of Directors, Ms. Anna Machaira, as a member of the Audit Committee for the remainder of the term of office of the existing Audit Committee. The Audit Committee was subsequently reconstituted, with Mr. Efstratios Chatzigiannis as Chairman and Mr. Loukas Papazoglou and Ms. Anna Machaira as members.

The Group's Subsequent Events

Transfer of Shares to the Surveillance Category of Euronext Athens

On 15.07.2026, Attica Holdings S.A. announced that, according to information received from Euronext Athens, its shares had been transferred to the Surveillance Category, pursuant to §3.1.4.4 of the Euronext Athens Rulebook and the relevant decisions thereof, taking into account the average free float of its shares during the review period from 01.01.2026 to 30.06.2026. The transfer took place on Monday, 13.07.2026. Euronext Athens issued a relevant announcement on Friday, 10.07.2026.

Annual General Meeting of 10 September 2026 – Constitution of the Board of Directors

On 10 September 2026, the Annual General Meeting of the Company's shareholders was held and, among other matters, elected a new Board of Directors following the expiry of the term of office of the previous Board. Subsequently, the newly elected Board of Directors convened and was constituted as follows: Kyriakos

Mageiras, Chairman, Executive Member, Loukas Papazoglou, Vice Chairman, Independent Non-Executive Member, Panagiotis Dikaos, Chief Executive Officer & Deputy Chairman, Executive Member, Ilias Tringas, Non-Executive Member, Efstratios Chatziyiannis, Independent Non-Executive Member, Maria Sarri, Independent Non-Executive Member, Ashwin Roy, Non-Executive Member, Anna Machaira, Non-Executive Member.

Election of Board Committee Members

On 11 September 2026, the Company announced that, following a meeting of the Board of Directors held on 10 September 2026, the members of the Audit Committee were appointed and the Committee was subsequently constituted as follows: Efstratios G.-I. Chatziyiannis (Chairman), Loukas K. Papazoglou (Member) and Anna D. Machaira (Member). Furthermore, at the same Board meeting, the members of the Remuneration and Nomination Committee were appointed and the Committee was subsequently constituted as follows: Loukas K. Papazoglou (Chairman), Efstratios G.-I. Chatziyiannis (Member) and Ilias K. Tringas (Member). Finally, at the same Board meeting, the members of the Risk Management Committee were appointed, in accordance with the Committee's Charter, as follows: Loukas K. Papazoglou (Chairman), Kyriakos D. Mageiras (Member), Panagiotis G. Dikaos (Member), Efstratios G.-I. Chatziyiannis (Member) and Ilias K. Tringas (Member).

Agreement for the Sale of the Ro-Pax Vessel LEFKA ORI

On 25 September 2026, the Group completed the sale of the Ro-Pax vessel LEFKA ORI, owned by a subsidiary of the Group. The consideration for the transaction amounted to Euro 8.3 mln. The sale resulted in a profit of Euro 4.9 mln, which will be recognized in the results of the second half of 2026.

Other Events

On 25 September 2026, a fire occurred on board the Ro-Ro vessel BLUE CARRIER 2, owned by a subsidiary of the Group while operating its scheduled voyage in the sea area north of Mykonos. The vessel's emergency response and fire safety procedures were immediately activated and firefighting operations were undertaken using the vessel's onboard equipment. The competent authorities were promptly notified and, subsequently, an orderly evacuation of the vessel was successfully completed in accordance with the applicable safety procedures, ensuring the safe disembarkation of all persons on board. The Company has engaged specialized contractors to undertake all necessary actions relating to environmental protection, salvage operations and the management of the vessel's condition, in close cooperation with the competent authorities. The Company has already redeployed other vessels of the Group in order to fully cover transportation requirements and ensure the uninterrupted operation of the supply chain in the regions it serves. Consequently, the incident is not expected to have any impact on the Group's operations or financial position. It is noted that the vessel, as well

as all vessels of the Group, is fully covered by Hull & Machinery insurance and Protection & Indemnity (P&I) insurance against third-party liabilities.

SECTION C

PROSPECTS AND BUSINESS DEVELOPMENTS FOR THE 2ND HALF OF 2026

During the second half of 2026, the continuing geopolitical instability in the Middle East continued to create uncertainty in the international economic and energy environment with fuel oil prices remaining above \$100/bbl and MGO prices rising even further, exceeding Euro 1,400 per metric tonne. Developments in the international energy markets, and in particular fuel price trends, are expected to affect the Group's operating costs. Management implemented a series of targeted commercial, financial and operational initiatives, including fuel hedging contracts, the application of fuel surcharges on the Adriatic routes, the reconfiguration of routes and fleet deployment, as well as the further utilization of vessels equipped with exhaust gas cleaning systems (scrubbers), with the aim of mitigating the impact of rising fuel prices and the costs associated with compliance with environmental requirements.

Furthermore, the Group's resilience under these adverse conditions has been enhanced by reductions in its underlying cost base, achieved through fleet optimization initiatives, including the replacement of older vessels and the expiry of charter agreements.

In addition, the Hellenic State has introduced support measures for the coastal shipping sector and passengers, including compensation to ferry operators for mandatory fare discounts granted to specific social groups. The contribution of these measures will depend on prevailing economic and geopolitical conditions. The Group continues to closely monitor developments and assess all additional measures that may be required to address a prolonged period of uncertainty.

The Group continues to implement its strategic plan, which focuses on customer centricity, green transition and fleet renewal, as well as operational optimization.

The Group has proceeded with targeted structural and organizational changes focusing on improving the services provided to passengers and island communities. At the same time, its customer-centric strategy is being strengthened through the acceleration of digital transformation, aiming at improving customer experience, leveraging data and developing personalized services. To this end, a series of actions is being implemented concerning the development of digital applications and new value-added services for the travelling public.

The Group is consistently advancing its fleet renewal programme, with the addition of new, more energy-efficient vessels replacing older ones, and continues its shipbuilding programme as well as its investment programme for the installation of new technologies on the Group's existing vessels, in order to improve the fleet's energy efficiency (Energy Saving Devices, Scrubbers) and reduce the Group's environmental footprint.

Finally, projects for the operational optimization of the Group's operations and the rationalization of its cost base, in conjunction with the use of digital technology, as well as the further simplification of the Group's organizational structure, are fully under way. As part of the reorganization and simplification of the Group's corporate structure, with the aim of optimizing operations and reducing administrative expenses, Management announced to the General Commercial Registry (G.E.MI.) an agreement for a partial demerger, under which the Adriatic business segment of BLUE STAR FERRIES SINGLE MEMBER MARITIME S.A. will be transferred to SUPERFAST FERRIES SINGLE MEMBER MARITIME S.A., which will become the Group's main subsidiary for that activity, replacing the existing structure of four subsidiary companies.

SECTION D

MAIN RISKS AND UNCERTAINTIES

The main risks and uncertainties regarding the Group's operations are presented below:

Risks related to financial and market conditions in our country

The Group's operations are significantly affected by the amount of disposable income and consumer spending which, in turn, are affected by the prevailing economic conditions in Greece. Passenger shipping is sensitive to the effects of any economic downturn in either the Greek economy or the tourism market, or even of extraordinary events which lead to reduced demand that, combined with potential oversupply, would result in lower fares and occupancy rates, adversely affecting the Group's profitability.

Liquidity risk

The Group manages its liquidity needs on a daily basis through the systematic monitoring of its short-term and long-term financial liabilities, as well as through the daily monitoring of the payments made.

Furthermore, the Group constantly monitors the maturity of both its receivables and its payables, with the objective of maintaining a balance between capital continuity and flexibility through its bank creditworthiness. As at 30.6.2026, the maturity of the Group's short-term liabilities for a period of six (6) months was Euro 308.6mIn (Euro 223.1mIn as at 31.12.2025), while the maturity for short-term liabilities from six (6) to twelve (12) months was Euro 37.9mIn (Euro 68.5mIn as at 31.12.2025). For more detailed information, refer to section 3.1.2 of the Interim Financial Statements.

Fuel prices fluctuation risk

The Group, as well as all the companies operating in the passenger shipping industry, is significantly affected by fluctuations in fuel prices.

It should be noted that the cost of marine fuels, lubricants and emission expenses is by far the most significant operating cost, representing approximately 49% of the Group's cost of sales for the first half of 2026. Indicatively, a change in fuel prices equal to 10% would have an effect of approximately Euro 12.8mIn on the Group's results and equity on a six-month basis.

Management is actively monitoring the situation and is implementing a series of actions to reduce the Group's operating costs, including fuel price hedging transactions for part of the estimated fuel consumption of the Group's vessels.

Interest rate fluctuation risk

The Group is exposed to interest rate fluctuations, as the interest rate of its bank borrowings is affected by changes in the Euribor benchmark rate.

More generally, the global economic climate of recent years has not been favorable for capital-intensive businesses, as the intense inflationary pressures recorded internationally have led central banks to take successive decisions to increase benchmark interest rates. Today, although inflationary pressures have eased, interest rates remain relatively high, continuing to affect financing costs and investment decisions.

Indicatively, a change in the interest rate equal to 1% would affect the Group's results and equity by approximately up to Euro 5.1mIn on an annual basis.

Foreign currency risk

The functional currency of the Group is Euro. The majority of the Group's receivables and liabilities are denominated in Euro and therefore the Group is not exposed to significant foreign currency risk. It is, however, affected by exchange rates to the extent that the marine fuels purchased for the operation of its vessels are traded internationally in U.S. Dollars.

In addition, the Group has signed an agreement with Stena RoRo for the long-term charter, with a purchase option, of 2 E-Flexer vessels, the transaction currency of which is U.S. Dollar. At the same time, it has hedged the foreign currency risk for these outflows at a specific Dollar-Euro exchange rate. As a result, the expected outflow in U.S. Dollars incorporates limited foreign currency risk and hedge accounting will be applied for its presentation. Consequently, any change in the fair value of the hedging contract during the reporting period, up to the commencement of the outflows, will be recognized in the fair value reserve and, upon recognition of the lease agreement, will be incorporated into the value of the right-of-use asset of the vessels.

Credit risk

The Group has no significant concentrations of credit risk; however, due to its large number of customers, it is

exposed to credit risk and for this reason it has developed credit control procedures aimed at minimizing bad debts.

Specifically, it has established credit limits and specific credit policy terms for all of its customer categories while, at the same time, in order to enhance its security, it has obtained bank guarantee letters from the largest central ticket issuing agents. It also monitors its customers' balances and assesses the need to make provisions. Consequently, any inability of customers to meet their obligations may affect the Group's results through the creation of corresponding provisions.

Capital Risk Management

The Group's objective in capital management is to safeguard its ability to continue as a going concern in order to ensure returns for shareholders and benefits for other stakeholders related to the Group, and to maintain an optimal capital structure in order to reduce the cost of capital.

The Group has significant loan obligations, given that investments in the acquisition of vessels and the energy upgrade of the fleet require significant capital which, in accordance with standard practice in the shipping industry, is largely financed through bank borrowings.

The Group's ability to service and repay its loans depends on its ability to generate cash flows in the future, which to a certain extent depends on factors such as general economic conditions, competition, extraordinary events, and other unpredictable factors.

The Group monitors its capital based on the leverage ratio. This ratio is calculated by dividing net debt by total capital employed. On 30.6.2026, the leverage ratio is 55%, compared to 54% on 31.12.2025.

Competition

The Group operates on routes with intense competition, which may further intensify as companies seek to capture higher market shares in already mature markets.

The most significant competitors on the routes on which the Group operated in the first half of 2026 are the following:

- Grimaldi Lines, on International routes, in the Adriatic Sea,
- Sea Jets and Creta Cargo Lines on the Piraeus - Cyclades route,
- Minoan Lines (Grimaldi Group), Sea Jets, Creta Cargo Lines on the Piraeus - Crete route,
- Saronic Gulf Vessels Joint Venture, Aegean Flying Dolphins, ANES FERRIES, Alpha Lines, Magic Sea Ferries, Aegina Ferries in the Saronic Gulf.

Risk of accidents

Due to the nature of their operations, the Group's vessels and, more generally, the entire maritime sector are subject to the risk of accidents, which may have a negative effect on the results, the reputation, the customer base and/or the operation of the Group. The Group's vessels are covered by hull and machinery insurance, increased value insurance and war risks hull insurance.

Seasonality of Activities

The Group operates in a sector with strong seasonality in passengers and private vehicles, with higher traffic during the months July to September and lower traffic between November and February. In contrast, freight vehicle traffic is distributed throughout the year, with limited seasonality.

Risks arising from climate change

The risks arising from climate change may affect the Group's operations. The risks related to "Climate change & effects on weather conditions" as well as "Changes in the environmental protection regulatory framework" are identified and monitored in the Group's Risk Register. As part of its activities in this domain, the Group recognizes its responsibility to reduce the carbon dioxide emissions arising from its operations. The Group's environmental strategy includes strategic objectives relating to the reduction of gas emissions, provision for the installation of energy-efficient equipment on vessels, as well as the implementation of specific actions that reduce the Group's environmental footprint.

Kallithea, 30 September 2026

On behalf of the Board of Directors

Panagiotis Dikaïos
Chief Executive Officer

Interim Separate and Consolidated Financial Statements for the period 1.1.2026 – 30.6.2026

The attached Interim Financial Statements were approved by the Board of Directors of the Group and the Company on 30.9.2026 and are available on the internet web address www.attica-group.com and on Athens Stock Exchange (ASE) website and will be publicly available for a period of at least ten (10) years as from the publication date.

STATEMENT OF COMPREHENSIVE INCOME

For the period ended June 30 2026 & 2025

	Notes	GROUP		COMPANY	
		1.1-30.6.2026	1.1-30.6.2025	1.1-30.6.2026	1.1-30.6.2025
Sales	6.1	329,779	326,580	440	473
Cost of sales	6.2	-316,229	-321,026	-378	-426
Gross profit / (loss)		13,550	5,554	62	47
Administrative expenses	6.2	-24,404	-25,904	-1,779	-3,226
Distribution expenses	6.2	-20,131	-19,705	-56	-39
Other operating income	6.3	1,003	1,391	63	165
Profit / (loss) before taxes, financing and investment activities		-29,982	-38,664	-1,710	-3,053
Other financial results	6.4	16,450	-1,256	297	-245
Financial expenses	6.5	-15,951	-15,250	-6,390	-6,481
Financial income	6.6	705	451	51	189
Income from dividends	6.7	-	-	757	-
Share in net profit (loss) of companies accounted for by the equity method	6.8	560	663	-	-
Profit/ (loss) from sale of assets	6.9	14,758	1,724	-	226
Profit / (loss) before income tax		-13,460	-52,332	-6,995	-9,364
Income taxes		-24	-8	-	175
Profit for the period from continuing operations		-13,484	-52,340	-6,995	-9,189
Net profit from discontinued operations	6.10	-	-	-	-
Profit / (loss) for the period		-13,484	-52,340	-6,995	-9,189
Attributable to :					
Equity holders of the parent		-13,471	-52,338	-6,995	-9,189
Non-controlling interests		-13	-2	-	-
Earnings after taxes per share - Basic (in €)		-0.0554	-0.2152	-0.0288	-0.0378
Operating earnings before taxes, investing and financial results, depreciation and amortization (EBITDA)					
Profit / (loss) before taxes, financing and investment activities		-29,982	-38,664	-1,710	-3,053
Plus: Depreciation		45,663	42,805	162	193
Total		15,681	4,141	-1,548	-2,860
Other comprehensive income:					
Profit for the period		-13,484	-52,340	-6,995	-9,189
Amounts that will not be reclassified in the Income Statement					
Revaluation of the accrued pension obligations		-	-	-	-
Related parties' measurement using the fair value method		-	-	-16,631	-3,546
Amounts that will be reclassified in the Income Statement					
Cash flow hedging :					
- current period gains / (losses)		20,045	-2,036	-	-
- reclassification to profit or loss		10,768	-3,400	-	-
Exchange differences on translating foreign operations		-	-	-	-
Other comprehensive income for the period before tax		30,813	-5,436	-16,631	-3,546
Other comprehensive income for the period, net of tax		30,813	-5,436	-16,631	-3,546
Total comprehensive income for the period after tax		17,329	-57,776	-23,626	-12,735
Attributable to:					
Owners of the parent		17,342	-57,774	-23,626	-12,735
Non-controlling interests		-13	-2	-	-

The accompanying notes are an integral part of these Interim Financial Statements.

STATEMENT OF FINANCIAL POSITION
As at 30th of June 2026 and at December 31,2025

		GROUP		COMPANY	
	Notes	30.06.2026	31.12.2025	30.06.2026	31.12.2025
<u>ASSETS</u>					
<u>Non-current assets</u>					
Tangible assets	6.11	994,234	914,556	1,122	1,284
Goodwill	6.12	15,856	15,856	-	-
Intangible assets	6.12	17,356	17,896	2	2
Investments in subsidiaries	6.13	-	-	912,344	928,833
Investments in Associates and Joint Ventures	6.14	17,395	17,593	15,655	15,655
Non-Current financial receivable	6.15	20,206	15,055	-	-
Other non current assets	6.16	5,753	6,596	3,301	4,177
Total		1,070,800	987,552	932,424	949,951
<u>Current assets</u>					
Inventories		14,694	10,810	-	-
Trade and other receivables	6.17	125,966	94,111	3,279	2,687
Other current assets	6.18	85,287	48,457	11,913	36,202
Financial assets measured at fair value through P&L		268	155	268	155
Financial Derivatives	6.19	26,606	41	-	-
Cash and cash equivalents	6.20	97,490	96,071	2,080	3,091
Total		350,311	249,645	17,540	42,135
Assets held for sale	6.21	2,000	-	-	-
Total assets		1,423,111	1,237,197	949,964	992,086
<u>EQUITY AND LIABILITIES</u>					
<u>Equity</u>					
Share capital	6.22	72,949	72,949	72,949	72,949
Share premium	6.22	368,056	368,056	368,056	368,056
Fair value reserves		23,443	-7,370	181,783	198,414
Other reserves		146,156	146,004	47,667	47,515
Retained earnings		-152,353	-138,882	29,397	36,392
Equity attributable to parent's shareholders		458,251	440,757	699,852	723,326
Non-controlling interests		-10	3	-	-
Total equity		458,241	440,760	699,852	723,326
<u>Non-current liabilities</u>					
Deferred tax liability		7,320	7,381	-	-
Accrued pension and retirement obligations		2,100	1,966	116	110
Long-term borrowings	6.23	599,600	490,763	225,994	203,553
Non-Current Provisions	6.24	2,439	2,439	-	-
Other non current liabilities	6.25	6,850	2,218	3,905	2,218
Total		618,309	504,767	230,015	205,881
<u>Current liabilities</u>					
Trade and other payables	6.26	110,334	74,911	1,005	1,489
Tax liabilities		366	477	187	187
Short-term borrowings	6.23	62,036	120,880	17,355	60,073
Financial Derivatives	6.19	61	8,218	-	-
Other current liabilities	6.27	173,764	87,184	1,550	1,130
Total		346,561	291,670	20,097	62,879
Liabilities related to Assets held for sale		-	-	-	-
Total liabilities		964,870	796,437	250,112	268,760
Total equity and liabilities		1,423,111	1,237,197	949,964	992,086

Statement of Changes in Equity

For the Period 1.1 - 30.6.2026

GROUP

	Number of shares	Share capital	Share premium	Fair value reserves	Other reserves	Retained earnings	Total equity attributable to owners of the parent	Minority interests	Total Equity
Balance at 1.1.2026	243,164,193	72,949	368,056	-7,370	146,004	-138,882	440,757	3	440,760
Profit / (loss) for the period	-	-	-	-	-	-13,471	-13,471	-13	-13,484
Other comprehensive income									
Cash flow hedges:									
Current period gains/(losses)	-	-	-	20,045	-	-	20,045	-	20,045
Reclassification to profit or loss	-	-	-	10,768	-	-	10,768	-	10,768
Other comprehensive income after tax	-	-	-	30,813	-	-13,471	17,342	-13	17,329
Stock option reserve	-	-	-	-	152	-	152	-	152
Balance at 30.6.2026	243,164,193	72,949	368,056	23,443	146,156	-152,353	458,251	-10	458,241

Statement of Changes in Equity

For the Period 1.1 - 30.6.2025

GROUP

	Number of shares	Share capital	Share premium	Fair value reserves	Other reserves	Retained earnings	Total equity attributable to owners of the parent	Minority interests	Total Equity
Balance at 1.1.2025	243,164,193	72,949	368,056	3,400	144,096	-86,953	501,548	8	501,556
Profit / (loss) for the period	-	-	-	-	-	-52,338	-52,338	-2	-52,340
Other comprehensive income									
Cash flow hedges:									
Current period gains/(losses)	-	-	-	-2,036	-	-	-2,036	-	-2,036
Reclassification to profit or loss	-	-	-	-3,400	-	-	-3,400	-	-3,400
Other comprehensive income after tax	-	-	-	-5,436	-	-52,338	-57,774	-2	-57,776
Stock option reserve	-	-	-	-	668	-	668	-	668
Balance at 30.6.2025	243,164,193	72,949	368,056	-2,036	144,764	-139,291	444,442	6	444,448

The accompanying notes are an integral part of these Interim Financial Statements.

Statement of Changes in Equity

For the Period 1.1 - 30.6.2026

COMPANY

	Number of shares	Share capital	Share premium	Fair value reserves	Other reserves	Retained earnings	Total Equity
Balance at 1.1.2026	243,164,193	72,949	368,056	198,414	47,515	36,392	723,326
Profit / (loss) for the period	-	-	-	-	-	-6,995	-6,995
Other comprehensive income							
Fair value's measurement							
Related parties' measurement using the fair value method	-	-	-	-16,631	-	-	-16,631
Other comprehensive income after tax	-	-	-	-16,631	-	-6,995	-23,626
Stock option reserve			-	-	152	-	152
Balance at 30.6.2026	243,164,193	72,949	368,056	181,783	47,667	29,397	699,852

Statement of Changes in Equity

For the Period 1.1 - 30.6.2025

COMPANY

	Number of shares	Share capital	Share premium	Fair value reserves	Other reserves	Retained earnings	Total Equity
Balance at 1.1.2025	243,164,193	72,949	368,056	254,648	46,021	36,293	777,967
Profit / (loss) for the period	-	-	-	-	-	-9,189	-9,189
Other comprehensive income							
Fair value's measurement							
Related parties' measurement using the fair value method	-	-	-	-3,546	-	-	-3,546
Other comprehensive income after tax	-	-	-	-3,546	-	-9,189	-12,735
Stock option reserve					668		668
Balance at 30.6.2025	243,164,193	72,949	368,056	251,102	46,689	27,104	765,900

The accompanying notes are an integral part of these Interim Financial Statements.

CASH FLOW STATEMENT

For the period 1.1-30.6.2026 & 2025

	GROUP		COMPANY	
	1.1-30.6.2026	1.1-30.6.2025	1.1-30.6.2026	1.1-30.6.2025
<u>Cash flow from Operating Activities</u>				
Profit (loss) before taxation from continuing operation	-13,460	-52,332	-6,995	-9,364
Profit (loss) before taxation from discontinued operation	-	-	-	-
Adjustments for:				
Depreciation & amortization	45,663	42,805	162	193
Provisions	100	130	6	7
Foreign exchange differences	348	-475	-	8
Net (profit)/loss from investing activities	-16,023	-3,169	-51	-189
Interest and other financial expenses	15,956	15,646	6,388	6,855
Adjustments from discontinued operations	-	-	-	-
Plus or minus for working capital changes:				
Decrease/(increase) in inventories	-3,884	95	-	-
Decrease/(increase) in receivables	-72,068	-19,679	-47	-2,699
(Decrease)/increase in payables (excluding banks)	116,096	102,592	-721	-450
Less:				
Interest and other financial expenses paid	-13,594	-16,605	-5,892	-7,406
Taxes paid	-495	-259	-1	-
Total cash inflow/(outflow) from operating activities (a)	58,639	68,749	-7,151	-13,045
<u>Cash flow from Investing Activities</u>				
Purchase of tangible and intangible assets	-66,452	-46,534	-	-
Proceeds from disposal of property, plant and equipment	23,000	8,267	-	1,283
Interest received	396	410	51	189
Receipts of principal from finance leases	4,615	209	-	-
Investments in associates	-	-304	-	-304
Subsidiaries share capital increase	-	-	-	-750
Dividends received	757	-	24,544	6,100
Investment cash flows from discontinued operations	-	-	-	-
Total cash inflow/(outflow) from investing activities (b)	-37,684	-37,952	24,595	6,518
<u>Cash flow from Financing Activities</u>				
Proceeds from borrowings	114,938	3,000	51,938	-
Repayment of borrowing	-132,223	-29,445	-70,330	-11,500
Dividends paid	-	-	-	-
Payments of finance lease liabilities	-2,924	-1,500	-63	-60
Financing activities cash flows from discontinued operations	-	-	-	-
Total cash inflow/(outflow) from financing activities (c)	-20,209	-27,945	-18,455	-11,560
Net increase/(decrease) in cash and cash equivalents (a)+(b)+(c)	746	2,852	-1,011	-18,087
Cash and cash equivalents at beginning of period	96,071	75,786	3,091	26,277
Exchange differences in cash and cash equivalents	673	-39	-	8
Cash and cash equivalents at end of period	97,490	78,599	2,080	8,198

The method used for the preparation of the above Cash Flow Statement is the Indirect Method.
Paragraph 6.20 presents the cash and cash equivalents' analysis.

The accompanying notes are an integral part of these Interim Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

1. General Information

ATTICA HOLDINGS S.A. ("ATTICA GROUP") is a Holding Company and is also active in the provision of administrative services as well as in the acquisition and exploitation of real estate assets. Through its subsidiaries, the Group operates in the passenger shipping and hospitality industry.

The headquarters of the Company are located in the Municipality of Kallithea, 1-7 Lysikratous & Evripidou Street, PC 17674.

The number of employees, at the current period end, was 16 for the parent company and 2,734 for the Group, while as at 30.6.2025 it was 15 and 2,742 respectively. In the period 01.01 – 30.06.2026, the number of employees for the Group based on the FTEs index was 2,466.

ATTICA HOLDINGS S.A. shares are listed in the Athens Stock Exchange under the ticker symbol ATTIKA. The corresponding ticker symbol for Bloomberg is ATTICA GA and for Reuters - EPAR.AT.

The total number of common registered shares is 243,164,193. As at 30.6.2026, the total market capitalization of ATTICA HOLDINGS S.A. was approximately Euro 426,024k.

The main shareholder of the ATTICA Group is the Company STRIX Holdings L.P. whose total participation in the Company as at 30.6.2026 (direct and indirect) stands at 88.97%.

The interim financial statements of the Company and the Group for the period ending June 30, 2026, were approved by the Board of Directors on 30.9.2026.

Due to rounding there may be minor differences in some amounts.

2. Significant accounting policies applied by the Group

Condensed interim financial statements for the period ended as at 30.6.2026 comprise limited scope of information as compared to that presented in the annual financial statements. These interim financial statements have been prepared by the management in accordance with International Accounting Standard (IAS) 34 "Interim Financial Reporting" and are the same as those applied under the preparation of the Annual Financial Statements for the year ended as at 31.12.2025, also taking into account the changes to the Standards and Interpretations, effective as from 1.1.2026, whose summary is presented below and which have been applied consistently in all presented periods.

Therefore, the attached interim Financial Statements should be read in line with the last published annual Financial Statements as of 31.12.2025 that include a full analysis of the accounting policies and valuation methods used.

The interim consolidated financial statements of the Group have been prepared in compliance with the historical cost principle, with the exception of investments in subsidiaries and financial derivatives measured at fair value, the accrual basis principle, the consistency principle, the materiality principle and the accrual basis of accounting principle.

Furthermore, the consolidated financial statements have been prepared in compliance with the going concern principle in accordance with the International Financial Reporting Standards (IFRS) as adopted by the EU.

For the financial statements for the period ending as at 30.6.2026, the Group has chosen to apply the accounting policies which ensure that the financial statements comply with all the requirements of every applicable Standard or Interpretation.

The Management considers that the current financial statements present fairly the company's financial position, financial performance and cash flows. The General Meeting of Shareholders has the right to modify the financial statements, approved by the company's Board of Directors.

2.1. New Standards, Interpretations, Revisions and Amendments to existing Standards that are effective and have been adopted by the European Union

The following new Standards, Interpretations and amendments of IFRSs have been issued by the International Accounting Standards Board (IASB), are adopted by the European Union, and their application is mandatory from or after 01/01/2026.

- IFRS 9 & IFRS 7: "Amendments to the Classification and Measurement of Financial Instruments" (effective for annual periods starting on or after 01/01/2026)

In May 2024, the International Accounting Standards Board (IASB) issued amendments to the Classification and Measurement of Financial Instruments which amended IFRS 9 "Financial Instruments" and IFRS 7 "Financial Instruments: Disclosures". Specifically, the new amendments clarify when a financial liability should be derecognized when it is settled by electronic payment. Also, the amendments provide additional guidance for assessing contractual cash flow characteristics to financial assets with features related to ESG-linked features (environmental, social, and governance). IASB amended disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and added disclosure requirements for financial instruments with contingent features that do not relate directly to basic

lending risks and costs. The above have been adopted by the European Union with effective date of 01/01/2026. The amendments do not affect the consolidated and standalone Financial Statements.

- Amendments to IFRS 9 and IFRS 7: “Contracts Referencing Nature-dependent Electricity” (effective for annual periods starting on or after 01/01/2026)

On 18 December 2024 the International Accounting Standards Board (IASB) issued amendments to IFRS 9 “Financial Instruments” and IFRS 7 “Financial Instruments: Disclosures” to help companies better report the financial effects of nature-dependent electricity contracts, which are often structured as power purchase agreements (PPAs). Nature-dependent electricity contracts help companies to secure their electricity supply from sources such as wind and solar power. The amount of electricity generated under these contracts can vary based on uncontrollable factors such as weather conditions. The amendments allow companies to better reflect these contracts in the financial statements, by a) clarifying the application of the ‘own-use’ requirements, b) permitting hedge accounting if these contracts are used as hedging instruments and c) adding new disclosure requirements to enable investors to understand the effect of these contracts on a company’s financial performance and cash flows. The amendments are effective for accounting periods on or after 1 January 2026, with early application permitted. The above have been adopted by the European Union with effective date of 01/01/2026. The amendments do not affect the consolidated and standalone Financial Statements.

- Annual Improvements to IFRS Standards-Volume 11 (effective for annual periods starting on or after 01/01/2026)

In July 2024, the IASB issued the Annual Improvements to IFRS Accounting Standards-Volume 11 addressing minor amendments to the following Standards: IFRS 1 ‘First-time Adoption of International Financial Reporting Standards’, IFRS 7 ‘Financial Instruments: Disclosures’, IFRS 9 ‘Financial Instruments’: IFRS 10 ‘Consolidated Financial Statements’, and IAS 7 ‘Statement of Cash Flows’. The amendments are effective for annual reporting periods beginning on or after 1 January 2026. The above have been adopted by the European Union with effective date of 01/01/2026. The amendments do not affect the consolidated and standalone Financial Statements.

2.2. New Standards, Interpretations, Revisions and Amendments to existing Standards that have not been applied yet or have not been adopted by the European Union

The following new Standards, Interpretations and amendments of IFRSs have been issued by the International Accounting Standards Board (IASB), but their application has not started yet or they have not been adopted by the European Union.

- IFRS 18 “Presentation and Disclosure in Financial Statements” (effective for annual periods starting on or after 01/01/2027)

In April 2024 the International Accounting Standards Board (IASB) issued a new standard, IFRS 18, which replaces IAS 1 'Presentation of Financial Statements'. The objective of the Standard is to improve how information is communicated in an entity's financial statements, particularly in the statement of profit or loss and in its notes to the financial statements. Specifically, the Standard will improve the quality of financial reporting due to a) the requirement of defined subtotals in the statement of profit or loss, b) the requirement of the disclosure about management-defined performance measures and c) the new principles for aggregation and disaggregation of information. The Group will assess the impact of the Standard on its Financial Statements. The above has been endorsed by the European Union, with an effective date of 1 January 2027.

- IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (effective for annual periods starting on or after 01/01/2027)

In May 2024 the International Accounting Standards Board issued a new standard, IFRS 19 "Subsidiaries without Public Accountability: Disclosures". The new standard allows eligible entities to elect to apply IFRS 19 reduced disclosure requirements instead of the disclosure requirements set out in other IFRS. IFRS 19 works alongside other IFRS, with eligible subsidiaries applying the measurement, recognition and presentation requirements set out in other IFRS and the reduced disclosures outlined in IFRS 19. This simplifies the preparation of IFRS financial statements for the subsidiaries that are in-scope of this standard while maintaining at the same time the usefulness of those financial statements for their users. IFRS 19 is effective from annual reporting periods beginning on or after 1 January 2027, with early adoption permitted. The Group will assess the impact of the Standard on its Financial Statements. The above have not yet been endorsed by the European Union.

- Amendments to IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (effective for annual periods starting on or after 01/01/2027)

IFRS 19 Subsidiaries without Public Accountability: Disclosures was developed based on the disclosure requirements in other IFRS Accounting Standards as at 28 February 2021. At the time of its issuance, IFRS 19 did not include reduced disclosure requirements introduced or amended after that date. In August 2025, the IASB amended IFRS 19 to incorporate reduced disclosure requirements for new and amended IFRS Accounting Standards issued between February 2021 and May 2024. IFRS 19 will continue to be updated when new or amended IFRS Accounting Standards are issued. The Group will assess the impact of the Standard on its Financial Statements. The above have not yet been endorsed by the European Union.

- Amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency" (effective for annual periods starting on or after 01/01/2027)

In November 2025, the International Accounting Standards Board (IASB) issued amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates" to clarify how entities should translate financial statements from

a non-hyperinflationary functional currency into a hyperinflationary presentation currency. Under the amendments, all amounts in the financial statements (assets, liabilities, equity, income, expenses, including comparatives) shall be translated at the closing rate at the date of the most recent statement of financial position. Previously, assets and liabilities were translated at the closing rate, but income and expenses were translated at transaction rates. In addition, when an entity applies IAS 29 “Financial Reporting in Hyperinflationary Economies” to a foreign operation whose functional currency is not hyperinflationary, comparative amounts for that foreign operation are restated using a general price index rather than the closing rate. The amendments also introduce additional disclosure requirements, including disclosures regarding the application of the new translation requirements, instances where the presentation currency ceases to be hyperinflationary, and the provision of summarised financial information for affected foreign operations. The amendments are effective for annual reporting periods beginning on or after 1 January 2027, with early application permitted. The Group will assess the impact of the Standard on its Financial Statements. The above have not yet been endorsed by the European Union.

- Amendments to IAS 28 “Fair Value Option for Investments in Associates and Joint Ventures” (effective for annual periods starting on or after 01/01/2027)

In June 2026, the International Accounting Standards Board (IASB) issued amendments to IAS 28 “Investments in Associates and Joint Ventures” to clarify which entities can elect to measure their investments in associates and joint ventures at fair value through the fair value option provided in IAS 28. Specifically, the amendments clarify that the term “similar entities”, as referred to in paragraphs 18–19 of IAS 28, includes entities whose specified main business activity is investing in particular types of assets, as defined in IFRS 18 “Presentation and Disclosure in Financial Statements”. The amendments are effective for annual reporting periods beginning on or after the date an entity first applies IFRS 18, including when IFRS 18 is applied early. The Group will assess the impact of the Standard on its Financial Statements.

- IFRS 20 “Regulatory Assets and Regulatory Liabilities” (effective for annual periods starting on or after 01/01/2029)

In May 2026, the International Accounting Standards Board (IASB) issued IFRS 20 “Regulatory Assets and Regulatory Liabilities”, which replaces IFRS 14 “Regulatory Deferral Accounts”. The Standard applies to entities that are subject to specific types of rate regulation and supplements the requirements of IFRS 15 “Revenue from Contracts with Customers”. Specifically, it addresses circumstances where the timing of revenue recognition under IFRS 15 differs from the timing when the related compensation is included in regulated rates charged to customers (“timing differences”). IFRS 20 requires the effects of such timing differences to be recognised in the financial statements through the recognition of regulatory assets and regulatory liabilities, as well as the related regulatory income and regulatory expenses, in order to reflect the total compensation to which an entity is entitled for the regulatory goods or services it supplies in each reporting period. The Standard

also establishes requirements regarding the measurement, presentation and disclosures of such items. IFRS 20 applies for annual reporting periods beginning on or after 1 January 2029, with earlier application permitted. The Group will assess the impact of the Standard on its Financial Statements. The above have not yet been endorsed by the European Union.

3. Financial risk management

The main financial risks for the Group and the Company are as follows.

3.1. Financial risk factors

The Group is exposed to a series of financial risks, including market risk (unexpected volatility of exchange rates and interest rates) and credit risk. Consequently, the Group uses a risk management program, which aims to minimize potential adverse effects.

Risk management relates to identifying, evaluating and hedging financial risks. The Group's policy is not to undertake any transactions of a speculative nature.

The Group's financial instruments consist mainly of deposits with banks, receivables and payables, loans, repos, finance leases and financial derivatives.

3.1.1. Foreign currency risk

The functional currency of the Group is Euro.

The majority of the Group's receivables and liabilities are denominated in Euro and therefore the Group is not exposed to significant foreign currency risk.

The Group is affected by the exchange rates to the extent that the fuel, purchased for the operation of the vessels, is traded internationally in U.S. Dollars. In addition, the Group has entered into an agreement with Stena RoRo for the long-term charter, with purchase option, of two E-Flexer type vessels, with the transaction currency being the US dollar. At the same time, the Group has implemented foreign exchange hedging arrangements for the related cash outflows at a predetermined USD/EUR exchange rate. As a result, the expected cash outflows in U.S. dollars incorporate limited foreign exchange risk and hedge accounting will be applied for their presentation. Consequently, any change in the fair value of the hedging contract during the reporting period up to the commencement of the outflows will be recognized in the fair value reserve and, upon recognition of the lease contract, will be incorporated into the value of the vessels' right-of-use assets.

3.1.2. Liquidity risk

Prudent liquidity risk management implies sufficient cash and availability of necessary available sources of financing. The Group is managing its liquidity needs on a daily basis, systematically monitoring its short-term and long-term financial liabilities and the payments made.

Furthermore, the Group continuously monitors the maturity of both its receivables and payables, with the objective of maintaining a balance between capital continuity and flexibility through the leverage of its banking creditworthiness.

The maturity of the financial liabilities as of 30.6.2026 and 31.12.2025 of the Group and the Company is analyzed as follows:

GROUP					
30.6.2026					
	Short-term		Long-term		Total
	Within 6 months	6 to 12 months	1 to 5 years	more than 5 years	
Long-term borrowing	16,170	30,538	347,664	179,765	574,137
Finance lease	3,144	7,012	70,452	1,719	82,327
Short-term borrowing	5,172	-	-	-	5,172
Total borrowing	24,486	37,550	418,116	181,484	661,636
Trade payables	110,334	-	-	-	110,334
Other short-term / long-term liabilities	173,744	386	3,087	3,763	180,980
Derivative financial instruments	61	-	-	-	61
Total	308,625	37,936	421,203	185,247	953,011
31.12.2025					
	Short-term		Long-term		Total
	Within 6 months	6 to 12 months	1 to 5 years	more than 5 years	
Long-term borrowing	50,999	42,220	314,528	168,098	575,845
Finance lease	1,339	1,382	6,242	1,895	10,858
Short-term borrowing	-	24,940	-	-	24,940
Total borrowing	52,338	68,542	320,770	169,993	611,643
Trade payables	74,911	-	-	-	74,911
Other short-term / long-term liabilities	87,661	-	2,218	-	89,879
Derivative financial instruments	8,218	-	-	-	8,218
Total	223,128	68,542	322,988	169,993	784,651

COMPANY					
30.6.2026					
	Short-term		Long-term		
	Within 6 months	6 to 12 months	1 to 5 years	more than 5 years	Total
Long-term borrowing	5,372	11,872	94,976	130,643	242,863
Finance lease	54	57	190	185	486
Total borrowing	5,426	11,929	95,166	130,828	243,349
Trade payables	1,005	-	-	-	1,005
Other short-term / long-term liabilities	1,485	252	2,016	1,889	5,642
Total	7,916	12,181	97,182	132,717	249,996

31.12.2025					
	Short-term		Long-term		
	Within 6 months	6 to 12 months	1 to 5 years	more than 5 years	Total
Long-term borrowing	34,236	25,730	78,332	124,789	263,087
Finance lease	53	54	228	204	539
Total borrowing	34,289	25,784	78,560	124,993	263,626
Trade payables	1,489	-	-	-	1,489
Other short-term / long-term liabilities	1,317	-	2,218	-	3,535
Total	37,095	25,784	80,778	124,993	268,650

The total borrowings of the Group on 30.6.2026 amounted to Euro 661,636 k.

3.1.3. Interest rate risk

The Group is exposed to fluctuations of interest rates market as regards bank loans, which are subject to variable interest rate (see note 6.23). A change in the interest rate equal to 1% will affect the period's results and equity of the Group by approximately up to Euro 5,115k on an annual basis.

3.1.4. Credit risk

The Group has established credit control procedures in order to minimize doubtful receivables.

Concerning the credit risk arising from other financial assets, the Group's exposure to credit risk, arises from default of the counterparty, with a maximum exposure equal to the carrying amount of the financial assets.

The Group has defined credit limits and specific credit policies for all of its customers.

Furthermore, the Group has obtained bank guarantees from its largest central ticketing agents in order to better secure its receivables.

The exposure of the Group as regards credit risk is restricted to the financial assets analyzed as follows at the Statement of Financial Position date:

	GROUP		COMPANY	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
Derivatives	26,606	41	-	-
Cash and cash equivalents	97,490	96,071	2,080	3,091
Trade and other receivables	125,966	94,111	3,279	2,687
Total	250,062	190,223	5,359	5,778

For trade and other receivables, the Group is not exposed to any significant credit risks.

The table below presents the receivables which are considered to be in delay but have not been impaired.

	30.6.2026	31.12.2025
Are not in delay and are not impaired	112,001	84,764
Are in delay and are not impaired		
< 90days	-	-
91 - 180 days	-	-
181 - 360 days	893	911
Total	112,894	85,675

The table above does not include the debit balances of vendors.

3.1.5. Fuel prices fluctuation risk

The Group, as well as all the companies operating in the maritime industry, are significantly affected by fluctuations in fuel prices. It should be noted that the cost of maritime fuels, lubricants and emission allowances is the most significant operational cost, representing approximately 49% of the Group's cost of goods sold for the period 1.1 -30.6.2026.

The table below presents the sensitivity of the income statement and equity to a change in fuel prices equal to 10% on a semi-annual basis.

Increase/ (Decrease) in fuel oil prices	Effect on profit before taxes	Effect on equity
+/- 10%	-/+ 12,819	-/+ 12,819

The management is actively monitoring the situation and is implementing a series of actions to reduce the Group's operating costs, such as, indicatively, entering into fuel-price hedging transactions for part of the Group's estimated fuel consumption by the Group's vessels.

3.1.6. Capital Risk Management

The Group's objective in capital management is to facilitate its ability to continue as a going concern in order to ensure returns for shareholders and benefits of other stakeholders related to the Group and to maintain an optimal capital structure in order to decrease the capital costs.

To ensure or adjust proper capital management, following the decisions made by the authorized bodies, the Group may modify its dividend policy, issue new shares or sell assets. No changes were made to the objectives, policies or procedures during the periods ending 30.6.2026 and 31.12.2025. The Group monitors its capital based on the leverage ratio. The ratio is calculated by dividing net debt by total capital employed.

Net debt is calculated as "Total borrowings" (including "current and non-current borrowings" as recorded in the Statement of Financial Position) less "Cash and cash equivalents" less "Financial assets available for sale".

Total capital employed is calculated as “Equity” as recorded in the Statement of financial Position plus net debt.

The Group’s objective is to enhance its capital structure through prudent resource management.

The leverage ratios as of 30.6.2026 and 31.12.2025 were as follows:

	30.6.2026	31.12.2025
Total Borrowings	661,636	611,643
Less: Cash and Cash Equivalents	97,490	96,071
Net debt	564,146	515,572
Equity	458,241	440,760
Total capital employed	1,022,387	956,332
Gearing ratio	55%	54%

3.1.7. Competition

The routes with intense competition, along which the Group operated in 2026, as well as its most significant competitors are the following.

ROUTE	COMPETITORS
Adriatic Sea	Grimaldi Lines
Piraeus - Cyclades	Sea Jets / Creta Cargo Lines
Piraeus - Crete	Minoan Lines / Sea Jets / Creta Cargo Lines
Saronic	JV Saronic Ferries / Aegean Flying Dolphins / ANES Ferries / Alpha Lines / Magic Ses Ferries, Aegina Ferries

3.1.8. Risk of accident

The Group ensures the safety of passengers and crew. This is achieved by following procedures and taking the necessary measures. These measures include implementation of safety regulations, posting signs at dangerous points, provision of the required equipment for the crew, as well as continuous safety training and familiarization in accordance with the relevant international regulations. It is understood that failure to comply with the above entails a financial risk to the Group, with the potential consequence of regulatory sanctions, legal costs and damage to its reputation.

Failure to mitigate these risks could result in increased premiums and loss of business opportunities.

3.1.9. Risks from climate change

The risks arising from climate change may affect the Group's operations. The risks related to "Climate change & effects on weather conditions" as well as "Changes in the environmental protection regulatory framework" are identified and monitored in the Group's Risk Register. As part of its activities in this domain, the Group recognizes its responsibility to reduce the carbon dioxide emissions arising from its operations. The Group's environmental strategy includes strategic objectives relating to reduction of pollutant gas emissions, provision for the installation of energy-efficient equipment on vessels, and implementation of specific actions that reduce the Group's environmental footprint.

4. Fair value of financial instruments

The Group uses the following hierarchy in order to define and disclose the fair value of financial instruments per valuation technique:

Level 1: Assets/liabilities are measured at fair value according to quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Assets/liabilities, measured at fair value according to evaluation models in which elements affecting significantly the evaluation are based (directly or indirectly) on observable market values.

Level 3: Assets/liabilities, measured at fair value according to evaluation models in which elements affecting significantly the evaluation are not based on observable market values.

4.1. Financial derivatives

Derivative financial instruments are valued using valuation models based on observable market data.

4.2. Investments measured at fair value

Under IAS 27 «Separate Financial Statements» the Company measures its investments in accordance with the provisions of IFRS 9 "Financial Instruments" at fair value through other comprehensive income.

At the end of each reporting period of the financial statements, the Company carries out the calculations required in relation to the fair value of its investments.

The investments in respect of its interests (unlisted shares) are valued based on generally accepted valuation models, which include data based on both - unobservable factors, and market observable inputs.

The assessment performed to determine the fair value of financial instruments not traded in active markets, focuses both on exogenous and endogenous factors. Consequently, at the end of every reporting period, the Company:

- a) Identifies and assesses the state of the Greek economy.
- b) Collects, analyses and monitors the accounting information on the performance, using as benchmarks the development of the Company's financial performance at the end of every reporting period.

The analysis of these data provides information regarding the level of meeting or not meeting the business objectives and indicates the tendencies regarding the results and the financial performance of the companies at the end of the annual reporting period.

- c) Reviews the business conditions and available information and estimates regarding the future development of financial performance and tendencies.

According to standard practices, at each annual reporting date of the financial statements, the Company re-examines the business plans assumptions of its subsidiaries, based on the business plan prepared at the end of the previous annual reporting period, in relation to subsequent financial periods.

In case the financial performance of every company during the annual period under examination does not present substantial deviations from the budget of the respective period and given with the Management's estimates regarding the future development of these financials, redefinition of the original business plan is not considered necessary and the relative calculations for determining fair value are limited to sensitivity analysis on the changes in the weighted average cost of capital.

If it is not the case, the Company analytically reassesses its business plan according to the current economic and business conditions.

Main assumptions for the determination of investments at fair value are the assessment of expected cash flows as described above and the weighted average cost of equity (WACC) which is calculated by weighing cost of capital, cost of long-term debt and any grants.

The basic parameters determining the weighted cost of capital (WACC) are:

- Risk-free return,
- Country risk premium,
- Equity risk premium.

According to the above, the WACC was determined at 8.4% to 10.1%.

The value calculated as above, is weighted with the value arising based on the adjusted (taking into account the vessels' fair value) net assets value of every subsidiary.

The fair value of the investments was determined by an independent external expert.

4.3. Other financial assets and liabilities carried at fair value

The following table presents financial assets and liabilities carried at fair value as at 30.6.2026.

	GROUP			
Measurement of financial instruments at fair value	Measurement at fair value as at 30.6.2026			
	30.6.2026	Level 1	Level 2	Level 3
Investments in subsidiaries	-	-	-	-
Financial Derivatives	26,545	-	26,545	-
Total	26,545	-	26,545	-

	COMPANY			
Measurement of financial instruments at fair value	Measurement at fair value as at 30.6.2026			
	30.6.2026	Level 1	Level 2	Level 3
Investments in subsidiaries	912,344	-	-	912,344
Total	912,344	-	-	912,344

5. Related Party disclosures

5.1. Intercompany transactions with companies of ATTICA GROUP

The most significant companies of the Group, which perform intercompany transactions, are BLUE STAR FERRIES MARITIME S.A. & CO, JOINT VENTURE ANEK – SFF and the management company SUPERFAST FERRIES S.A.

a) BLUE STAR FERRIES MARITIME S.A. & CO JOINT VENTURE and JOINT VENTURE ANEK – SFF coordinates all the ship-owning companies of the Group, regarding the participating vessels, for a common service along the domestic and Adriatic routes. In particular, Blue Star Ferries Maritime S.A. & Co Joint Venture and Joint Venture ANEK – SFF is responsible, under a contractual agreement with the ship-owning companies of the Group, for revenue and common expenses of the vessels that operate along the domestic and Adriatic routes. At the end of every month, the Joint Venture transfers to the ship-owning companies revenue and expenses incurred on their behalf.

b) The Management Company SUPERFAST FERRIES S.A. has limited scope of operations and is responsible, under contractual agreements with the ship-owning companies, for various revenue and expenses of the vessels that operate along international routes.

At the end of every month, the management company transfers to the ship-owning companies' revenue and expenses effective on their account.

The parent company recorded income from consulting services provided to Group companies amounting to Euro 404k, rental income of Euro 10k as well as rental expenses of Euro 21k.

As a result of its transactions with subsidiaries, the parent company reports receivables of Euro 13,580k and payables of Euro 499k.

The intercompany balances between the Group's subsidiaries are eliminated in the Consolidated Financial Statements.

5.1.1. Intercompany transactions with Other related Companies

	30.6.2026		30.6.2025	
	Other Related Companies		Other Related Companies	
	GROUP	COMPANY	GROUP	COMPANY
Sales	-	757	-	-
Purchases	1,404	-	1,285	-
Receivables	2,849	-	4,271	-
Payables	31	-	35	10

Transactions with other associates for the period 1.1 – 30.6.2026 & 2025 include transactions with the associates ETANAP S.A., LEFKA ORI S.A. and ANEK LINES ITALIA S.R.L. During the period 01.01 – 30.06.2025 the Company acquired shares in the associate ETANAP S.A., representing 0.93% interest, from its shareholders, for the amount of Euro 305k.

5.2. Guarantees

The parent company has provided corporate guarantees to lending financial institutions in respect of loan facilities granted to its subsidiaries amounting to Euro 315,710k.

5.3. Remuneration of Executive Officers and Members of the BoD

Remuneration of Executive Officers, including gross salaries, fees, social security costs, compensations and other charges, for the period 1.1.2026 – 30.6.2026 amounted to Euro 1,590k and for the period 1.1.2025 – 30.6.2025 to Euro 1,434k. The increase was mainly due to the addition of senior executives to the management team.

In addition, stock option benefits recognized in the profit and loss account amounted to Euro 153k for the period 1.1.2026 – 30.06.2026 compared to Euro 512k for the period 1.1.2025 – 30.06.2025 for the above executives.

6. Notes to the Financial Statements for the period 1.1.2026 - 30.6.2026

6.1. Operating Segments – Geographical Segment Report

The Group applies IFRS 8 "Operating Segments", which requires the definition of operating segments to be based on the "management approach". In addition, financial information is required to be reported on the same basis as it is used internally. The Board of Directors is the main decision maker regarding the Group's business decisions.

Taking into consideration the aforementioned, for the purposes of segment reporting, it should be noted that the Group operates in passenger shipping in different geographical areas. Group's operations that have not met the criteria and quantitative limits set out in IFRS 8 to constitute a separate operating segment are combined and presented in the "Other" item.

In view of the above, for segment reporting purposes, the Group used geographical area as the reporting segment.

The geographical allocation of the Group's operations is as follows:

- a) Domestic Routes
- b) International Routes

The Group's vessels provide transportation services to passengers and private vehicles, which constitute mainly the tourism volumes as well as freight volumes.

Tourism related volumes are highly seasonal. The highest traffic for passengers and vehicles is observed during the months of July to September, while the lowest traffic for passengers and vehicles is observed from

November to February. In contrast, freight sales are equally allocated during the entire year and record much lower seasonality.

The results and other information per segment for the period 1.1 – 30.6.2026 and 1.1 – 30.6.2025 are as follows:

GROUP

Geographical Segment	1.1-30.6.2026			
	Domestic Routes	International Routes	Other *	Total
<u>Income elements</u>				
Fares	210,655	107,477	-	318,132
On-board Sales	5,555	4,978	-	10,533
Hospitality	-	-	1,114	1,114
Total Revenue	<u>216,210</u>	<u>112,455</u>	<u>1,114</u>	<u>329,779</u>
Operating Expenses	-200,730	-114,084	-1,415	-316,229
Administration & Distribution Expenses	-26,683	-14,801	-3,051	-44,535
Other revenue / expenses	298	629	76	1,003
Earnings before taxes, investing and financial results	<u>-10,905</u>	<u>-15,801</u>	<u>-3,276</u>	<u>-29,982</u>
Financial results	-4,484	5,839	-151	1,204
Profit on sale of property, plant and equipment	13,103	1,655	-	14,758
Share in net profit (loss) of companies accounted for by the equity method	-	-	560	560
Earnings before taxes, investing and financial results, depreciation and amortization	17,543	744	-2,606	15,681
Profit/Loss before Taxes	-2,286	-8,307	-2,867	-13,460
Income taxes	-11	-77	64	-24
Profit / (loss) for the period	<u>-2,297</u>	<u>-8,384</u>	<u>-2,803</u>	<u>-13,484</u>
<u>Customer geographic distribution</u>				
Greece	294,048			
Europe	31,586			
Third countries	<u>4,145</u>			
Total	<u>329,779</u>			

* The column "Other" includes the parent company, the hotels and the items that cannot be allocated.

Revenue from the "Domestic routes" segment includes compensation for the execution of domestic public service routes, amounting to Euro 23.2mIn (Euro 24.6mIn in the first half of 2025), as well as accrued income of Euro 9.4mIn in respect of the payment of compensation for social discounts by the Ministry of Maritime Affairs and Insular Policy.

The "International Routes" segment includes revenue from vessel chartering amounting to Euro 2.1mIn in the first half of 2026 (Euro 4mIn in the first half of 2025).

GROUP

Geographical Segment	1.1-30.6.2025			
	Domestic Routes	International Routes	Other *	Total
<u>Income elements</u>				
Fares	200,246	110,644	-	310,890
On-board Sales	5,517	9,264	-	14,781
Hotel Sales	-	-	909	909
Total Revenue	<u>205,763</u>	<u>119,908</u>	<u>909</u>	<u>326,580</u>
Operating Expenses	-196,943	-122,690	-1,393	-321,026
Administration & Distribution Expenses	-26,855	-14,601	-4,153	-45,609
Other revenue / expenses	785	424	182	1,391
Earnings before taxes, investing and financial results	<u>-17,250</u>	<u>-16,959</u>	<u>-4,455</u>	<u>-38,664</u>
Financial results	-11,385	-4,120	-550	-16,055
Share in net profit (loss) of companies accounted for by the equity method	-	-	663	663
Profit on sale of property, plant and equipment	1,498	-	226	1,724
Earnings before taxes, investing and financial results, depreciation and amortization	7,236	678	-3,773	4,141
Profit/Loss before Taxes	-27,137	-21,079	-4,116	-52,332
Income taxes	-81	-102	175	-8
Profit for the period from continuing operations	-27,218	-21,181	-3,941	-52,340
Net profit from discontinued operations	-	-	-	-
Profit / (loss) for the period from continuing operations and from discontinued operations	-27,218	-21,181	-3,941	-52,340
<u>Customer geographic distribution</u>				
Greece	287,317			
Europe	32,989			
Third countries	6,274			
Total Fares & Travel Agency Services	<u>326,580</u>			

* The column "Other" includes the parent company, the hotels and the items that cannot be allocated.

As at 30.6.2026, the parent company, apart from being a holding company, operates in the development of real estate assets owned by itself amounting to Euro 36k and in consultancy services amounting to Euro 404k to associated companies.

GROUP

Geographical Segment	1.1-30.06.2026			
	Domestic Routes	International Routes	Other *	Total
<u>Assets and liabilities figures</u>				
Tangible assets' Book Value at 1.1	502,075	348,249	64,232	914,556
Adjustments between Geographical Segments	-	-	-	-
Additions	33,497	93,453	13,097	140,047
Assets classified as held for sale	-1,163	-	-	-1,163
Sales / Disposals	-34,039	-21,449	-	-55,488
Depreciation of disposals	28,775	12,271	-	41,046
Depreciation for the Period	-26,742	-16,821	-1,201	-44,764
Total Net Fixed Assets	<u>502,403</u>	<u>415,703</u>	<u>76,128</u>	<u>994,234</u>
Long-term and Short-term liabilities	338,762	293,984	28,890	661,636

* The column "Other" includes the parent company and items that can not be allocated.

GROUP

Geographical Segment	1.1-31.12.2025			
	Domestic Routes	International Routes	Other *	Total
Assets and liabilities figures				
Tangible assets' Book Value at 1.1	516,457	376,811	46,295	939,563
Reclassifications between segments	26,634	-26,634	-	-
Additions	32,456	34,139	16,793	83,388
Additions from IFRS 16	-	-	3,541	3,541
Termination of lease contracts from IFRS 16	-	-	-28	-28
Disposals	-27,825	-	-	-27,825
Other movements	-	-	20	20
Accumulated depreciation from termination of lease contracts			10	10
Depreciation of disposals	5,735	-	-	5,735
Depreciation for the Period	-51,382	-36,067	-2,399	-89,848
Total Net Fixed Assets	502,075	348,249	64,232	914,556
Long-term and Short-term liabilities	401,140	177,414	33,089	611,643

* The column "Other" includes the parent company and items which can not be allocated.

Reconciliation of the Group's Total Assets and Total Liabilities as at 30.6.2026 and 31.12.2025

	30.6.2026	31.12.2025
Net Book Value of Tangible Assets	994,234	914,556
Unallocated Assets	428,877	322,641
Total Assets	1,423,111	1,237,197

	30.6.2026	31.12.2025
Long-term and Short-term liabilities	661,636	611,643
Unallocated Liabilities	303,234	184,794
Total Liabilities	964,870	796,437

6.2. Cost of Sales – Administrative Expenses – Distribution Expenses

The analysis of the cost of sales, administrative expenses and distribution income per expense category, as shown in the income statement for the period 1.1.2026 – 30.6.2026 and the corresponding period last year, is presented below.

	30.06.2026				30.06.2026			
	GROUP				COMPANY			
	Cost of sales	Administrative expenses	Distribution expenses	Total	Cost of sales	Administrative expenses	Distribution expenses	Total
Retirement benefits, Wages and Other employee benefits	60,511	15,666	-	76,177	378	561	-	939
Inventory cost	1,094	-	-	1,094	-	-	-	-
Tangible Assets depreciation	42,370	377	-	42,747	-	112	-	112
Intangible Assets depreciation	-	898	-	898	-	-	-	-
Right of use depreciation	1,586	432	-	2,018	-	50	-	50
Third party expenses	-	1,823	-	1,823	-	482	-	482
Third party benefits	102	200	-	302	-	48	-	48
Telecommunication Expenses	-	190	-	190	-	13	-	13
Operating leases rentals	9	141	-	150	-	61	-	61
Taxes & Duties	57	142	-	199	-	8	-	8
Fuels - Lubricant	131,954	-	-	131,954	-	-	-	-
Provisions	-	-	-	0	-	-	-	-
Insurance	5,372	166	-	5,538	-	135	-	135
Repairs and maintenance	29,706	3,038	-	32,744	-	24	-	24
Other advertising and promotion expenses	-	-	4,691	4,691	-	-	56	56
Sales commission	-	-	15,440	15,440	-	-	-	-
Port expenses	13,075	-	-	13,075	-	-	-	-
Other expenses	3,357	1,010	-	4,367	-	279	-	279
ETS - Fuel EU	22,811	-	-	22,811	-	-	-	-
Donations	-	8	-	8	-	-	-	-
Transportation expenses	-	133	-	133	-	6	-	6
Consumables	4,225	180	-	4,405	-	-	-	-
Total	316,229	24,404	20,131	360,764	378	1,779	56	2,213

	30.06.2025				30.06.2025			
	GROUP				COMPANY			
	Cost of sales	Administrative expenses	Distribution expenses	Total	Cost of sales	Administrative expenses	Distribution expenses	Total
Retirement benefits, Wages and Other employee benefits	62,148	17,001	-	79,149	426	828	-	1,254
Inventory cost	848	-	-	848	-	-	-	-
Tangible Assets depreciation	39,775	402	-	40,177	-	144	-	144
Intangible Assets depreciation	-	703	-	703	-	-	-	-
Right of use depreciation	1,523	403	-	1,926	-	49	-	49
Third party expenses	-	2,985	-	2,985	-	1,560	-	1,560
Third party benefits	322	248	-	570	-	61	-	61
Telecommunication Expenses	4	218	-	222	-	41	-	41
Operating leases rentals	92	89	-	181	-	40	-	40
Taxes & Duties	-	105	-	105	-	8	-	8
Fuels - Lubricant	118,403	-	-	118,403	-	-	-	-
Provisions	-	-	-	0	-	-	-	-
Insurance	6,977	175	-	7,152	-	147	-	147
Repairs and maintenance	43,291	2,401	-	45,692	-	34	-	34
Other advertising and promotion expenses	-	-	4,929	4,929	-	-	39	39
Sales commission	-	-	14,776	14,776	-	-	-	-
Port expenses	14,652	-	-	14,652	-	-	-	-
Other expenses	7,804	877	-	8,681	-	290	-	290
ETS - Fuel EU	19,375	-	-	19,375	-	-	-	-
Donations	-	7	-	7	-	-	-	0
Transportation expenses	-	147	-	147	-	7	-	7
Consumables	5,812	143	-	5,955	-	17	-	17
Total	321,026	25,904	19,705	366,635	426	3,226	39	3,691

6.3. Other operating income

Other operating income stood at Euro 1,003k, compared to Euro 1,391k in the corresponding period last year.

6.4. Other financial results

Other financial results amounted to profit of Euro 16,450k compared to losses of Euro 1,256k in the corresponding period last year. The change is mainly due to profit of Euro 16,501k, resulting from fuel price risk hedging transactions (see Note 6.19).

6.5. Financial expenses

	GROUP		COMPANY	
	30.6.2026	30.6.2025	30.6.2026	30.6.2025
Interest expenses from long-term loans	55	45	-	-
Interest expenses from short-term loans	876	543	137	207
Interest expenses from bonds	13,608	13,804	6,189	6,124
Interest expenses from finance leases	354	146	-	-
Interest expense of rights of use	80	34	9	3
Interest expenses from factoring	446	324	-	-
Total interest expenses from loans	15,419	14,896	6,335	6,334
Charge from retirement employee benefits	30	26	2	2
Commission for guaranties	14	65	-	30
Other interest related expenses	488	263	53	115
Total financial expenses	15,951	15,250	6,390	6,481

6.6. Financial income

Financial income refers mainly to deposit interest of Euro 396k as well as finance lease interest amounting to Euro 309k.

6.7. Income from dividends

The parent company had income from dividends amounting to Euro 757k from the associate ETANAP S.A.

6.8. Share in profit / (loss) of companies accounted for under the equity method

The account "Share in net profit (loss) of companies consolidated under the equity method" includes Attica Group's share in the results of ANEK LINES ITALY S.R.L., ETANAP S.A. and LEFKA ORI S.A. standing at a profit of Euro 560k compared to Euro 663k for the period 1.1 - 30.6.2025.

6.9. Profit / (loss) from sales of assets

The item "Share in profit / (loss) from disposal of fixed assets" includes profit of Euro 14,758k from the sale of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4 (an agreement was signed for the sale in a single transaction and was completed in August 2026) as well as the derecognition of assets due to the finance lease of the Ro-Pax vessel "KYDON".

6.10. Income tax

The item "Income tax" includes the reversal of deferred tax of Euro 63k, as well as tax under Law 25/75 amounting to Euro 87k. Accordingly, the income tax amounted to Euro 24k.

6.11. Tangible assets

The following tables present the analysis of tangible assets and tangible assets with right-of-use.

**GROUP
TANGIBLE ASSETS**

	Vessels	Land	Buildings	Vehicles	Furniture & Fittings	Construction in progress	Total
Book value at 1.1.2025	1,596,066	12,986	37,672	2,230	14,823	63,580	1,727,357
Accumulated depreciation	-758,148	-	-14,184	-1,144	-14,319	-	-787,794
Net book value at 1.1.2025	837,918	12,986	23,488	1,086	504	63,580	939,563
Additions	57,026	-	2	46	716	25,598	83,388
Derecognition of lease agreement	-	-	-	-28	-	-	-28
Additions from IFRS 16	-	-	3,356	185	-	-	3,541
Disposals	-27,825	-	-	-	-	-	-27,825
Other movements	-	-	20	-	-	-	20
Reclassifications	3,628	-	-	-	-	-3,628	-
Depreciation of disposals	5,735	-	-	-	-	-	5,735
Accumulated depreciations from termination of lease agreement	-	-	-	10	-	-	10
Depreciation charge	-87,449	-	-1,787	-328	-284	-	-89,848
Cost of valuation at 31.12.2025	1,628,895	12,986	41,050	2,433	15,539	85,550	1,786,453
Accumulated depreciation	-839,862	-	-15,971	-1,462	-14,603	-	-871,897
Net book value at 31.12.2025	789,033	12,986	25,079	971	936	85,550	914,556

	Vessels	Land	Buildings	Vehicles	Furniture & Fittings	Construction in progress	Total
Book value at 1.1.2026	1,628,895	12,986	41,050	2,433	15,539	85,550	1,786,453
Accumulated depreciation	-839,862	-	-15,971	-1,462	-14,603	-	-871,897
Net book value at 1.1.2026	789,033	12,986	25,079	971	936	85,550	914,556
Additions	123,471	-	11,004	2	2,091	3,479	140,047
Disposals	-55,488	-	-	-	-	-	-55,488
Reclassifications	6,805	-	24,259	-	-	-31,064	-
Assets held for sale	-1,164	-	-	-	-	-	-1,164
Depreciation of disposals	41,046	-	-	-	-	-	41,046
Depreciation charge	-43,563	-	-818	-164	-218	-	-44,763
Cost of valuation at 30.06.2026	1,702,519	12,986	76,313	2,435	17,630	57,965	1,869,848
Accumulated depreciation	-842,379	-	-16,789	-1,626	-14,821	-	-875,614
Net book value at 30.06.2026	860,140	12,986	59,524	809	2,809	57,965	994,234

**COMPANY
TANGIBLE ASSETS**

	Vessels	Land	Buildings	Vehicles	Furniture & Fittings	Construction in progress	Total
Book value at 1.1.2025	-	304	5,581	112	1,424	3	7,424
Accumulated depreciation	-	-	-4,706	-112	-1,362	-3	-6,183
Net book value at 1.1.2025	-	304	875	-	62	-	1,241
Additions	-	-	-	-	1	-	1
Additions from IFRS 16	-	-	380	-	-	-	380
Other movements	-	-	22	-	-	-	22
Depreciation charge	-	-	-335	-	-25	-	-360
Book value at 31.12.2025	-	304	5,983	112	1,425	3	7,827
Accumulated depreciation	-	-	-5,041	-112	-1,387	-3	-6,543
Net book value at 31.12.2025	-	304	942	-	38	-	1,284

	Vessels	Land	Buildings	Vehicles	Furniture & Fittings	Construction in progress	Total
Book value at 1.1.2026	-	304	5,983	112	1,425	3	7,827
Accumulated depreciation	-	-	-5,041	-112	-1,387	-3	-6,543
Net book value at 1.1.2026	-	304	942	-	38	-	1,284
Depreciation charge	-	-	-150	-	-12	-	-162
Book value at 30.06.2026	-	304	5,983	112	1,425	3	7,827
Accumulated depreciation	-	-	-5,191	-112	-1,399	-3	-6,705
Net book value at 30.06.2026	-	304	792	-	26	-	1,122

The Group's property under construction item includes the amount of Euro 53,163k as an advance for the shipbuilding of two E-Flexer type RoPax vessels by Stena RoRo on behalf of a Group subsidiary under a bareboat charter agreement for a period of 10 years, with an option to purchase the vessels starting from the end of the 5th year of the charter. Finally, an amount of Euro 4,677k is included for the installation of scrubbers

in 2 vessels of the Group. During the period, an amount of Euro 24,259k was transferred from property under construction to buildings relating to the completion of the reconstruction of the hotel in Kionia, Tinos, which has now been put into operation.

The Group has completed the acquisition of two Aero Highspeed Catamaran vessels, built in 2017 and 2018. At the same time, an agreement was signed for the sale, via a single transaction (en-bloc), of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4, for a total consideration of Euro 25mln. As part of this transaction, the book values of the vessels Flying Cat 4 and Flying Cat 5 – the sales of which were completed in July and August 2026 – have been transferred to non-current assets held for sale.

On 17.03.2026, the Group announced that an agreement had been signed for the long-term bareboat charter of the Ro-Pax vessel (P/C-C/F) SUPERFAST V (ex. GNV BRIDGE). The charter agreement has a term of five (5) years, with a contractual purchase obligation upon expiry of the charter. Delivery of the vessel was completed in May 2026.

Furthermore, a bareboat charter for the Ro-Pax vessel KYDON, built in 1990, has been finalized for a term of four years, with a contractual obligation on the part of the counterparty to purchase the vessel upon expiry of the charter.

GROUP
Right-of-use tangible assets

	Right-of-use buildings -cars	Right-of- use ships	Total
Book value at 1.1.2025	4,665	21,223	25,888
Accumulated depreciation	-2,774	-7,385	-10,159
Net book value at 1.1.2025	1,891	13,838	15,729
Additions	3,541	1,541	5,082
Termination of lease contracts	-28	-	-28
Accumulated depreciation from termination of lease agreemen	10	-	10
Depreciation charge	-827	-2,860	-3,687
Book value at 31.12.2025	8,178	22,764	30,942
Accumulated depreciation	-3,591	-10,245	-13,836
Net book value at 31.12.2025	4,587	12,519	17,106

GROUP
Right-of-use tangible assets

	Right-of-use buildings -cars	Right-of- use ships	Total
Book value at 1.1.2026	8,178	22,764	30,942
Accumulated depreciation	-3,591	-10,245	-13,836
Net book value at 1.1.2026	4,587	12,519	17,106
Additions	-	75,526	75,526
Depreciation charge	-432	-1,586	-2,018
Book value at 30.6.2026	8,178	98,290	106,468
Accumulated depreciation	-4,023	-11,831	-15,854
Net book value at 30.6.2026	4,155	86,459	90,614

COMPANY

	Right-of-use buildings
Book value at 1.1.2025	507
Accumulated depreciation	-286
Net book value at 1.1.2025	221
Additions	381
Depreciation charge	-101
Book value at 31.12.2025	888
Accumulated depreciation	-387
Net book value at 31.12.2025	501

COMPANY

	Right-of-use buildings
Book value at 1.1.2026	888
Accumulated depreciation	-387
Net book value at 1.1.2026	501
Depreciation charge	-50
Book value at 30.6.2026	888
Accumulated depreciation	-437
Net book value at 30.6.2026	451

6.12. Goodwill and Intangible assets

As of 30.6.2026, goodwill amounts to Euro 15,856k. The balance includes an amount of Euro 10,778k arising from Hellenic Seaways Single Member Maritime S.A. acquisition during the fiscal year 2018.

Also, goodwill of Euro 5,077k was recognized from the acquisition of the control of the company E. Chamilothori - K. Kapiri S.A., owner of the GALAXY HOTEL Hotel in Naxos.

The Group's intangible assets include:

- Trademarks, pertaining to the cost of development and registration of the trademarks of ATTICA HOLDINGS S.A., SUPERFAST FERRIES and BLUE STAR FERRIES in Greece and abroad.
- The trademark/brand of HELLENIC SEAWAYS MARITIME COMPANY S.A. was recognized based on the Relief from Royalty method when completing the allocation of the company's purchase costs on 31.12.2018 amounting to Euro 5.74mln. Its useful life has been set indefinitely and is annually tested for impairment.
- Following the merger with ANEK, the trademark of ANEK was recognised based on the Relief from Royalty method and amounted to Euro 3.23mln. Its useful life has been set indefinitely and is annually tested for impairment.
- The software programs amounting to Euro 8.38mln.

As of 30.6.2026, Management reassessed the impact of potential changes in key assumptions of the recoverable amount calculation models and found no indications of impairment of goodwill and intangible assets.

6.13. Investments in subsidiaries

The parent Company participates in all the subsidiary companies of the Group. The type of participation is "Direct Participation", with the exception of Superfast Dodeka (Hellas) INC. & CO JOINT VENTURE, Blue Star Ferries Joint Venture, Blue Star Ferries Maritime S.A. & Co Joint Venture, ANEK – SFF Joint Venture, where the type of participation is "Under Common Management" and Tanger Morocco Maritime S.A., BLUE HOSPITALITY MANAGEMENT SINGLE MEMBER P.C., HELLENIC SEAWAYS CARGO M.C., HELLENIC SEAWAYS MANAGEMENT S.A., WORLD CRUISES HOLDINGS LTD, HELCAT LINES S.A., where the type of participation is "Indirect Participation".

All companies are consolidated under the full consolidation method.

Subsidiary	30.06.2026							
	Carrying amount	Direct Shareholding %	Indirect Shareholding %	Country	Nature of Relationship	Consolidation Method	Unaudited fiscal years	Audited fiscal years**
SUPERFAST FERRIES S.A.	16,616	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	-
BLUE STAR FERRIES SINGLE MEMBER MARITIME S.A.	345,226	100.00%	-	GREECE	DIRECT	FULL	2019-2025	2019-2024
SUPERFAST ONE INC**	13,606	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	2019-2024
SUPERFAST TWO INC**	12,576	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	2019-2024
BLUE STAR FERRIES MARITIME S.A. & CO JOINT VENTURE	-	0.00%	-	GREECE	UNDER COMMON MANAGEMENT	FULL	2019-2025	-
ANEK - SFF JOINT VENTURE	-	0.00%	-	GREECE	UNDER COMMON MANAGEMENT	FULL	2019-2025	-
ATTICA FERRIES SINGLE MEMBER MARITIME S.A.	46,544	100.00%	-	GREECE	DIRECT	FULL	2019-2025	2019-2024
SUPERFAST FERRIES SINGLE MEMBER MARITIME S.A.	259,948	100.00%	-	GREECE	DIRECT	FULL	2020-2025	2021-2024
HELLENIC SEAWAYS SINGLE MEMBER MARITIME S.A.	120,335	100.00%	-	GREECE	DIRECT	FULL	2020-2025	2019-2024
TANGIER MARITIME INC	5	100.00%	-	PANAMA	DIRECT	FULL	-	-
TANGER MOROCCO MARITIME S.A.	7	-	100.00%	MOROCCO	INDIRECT	FULL	-	-
ATTICA NEXT GENERATION HIGHSPEED SINGLE MEMBER MARITIME S.A.	42,079	100.00%	-	GREECE	DIRECT	FULL	2020-2025	2021-2024
ATTICA BLUE HOSPITALITY SINGLE MEMBER S.A.	54,221	100.00%	-	GREECE	DIRECT	FULL	2021-2025	2022-2024
BLUE HOSPITALITY MANAGEMENT SINGLE MEMBER P.C.	54	-	80.00%	GREECE	INDIRECT	FULL	2023-2025	-
Inactive companies								
SUPERFAST EPTA MC.	2	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
SUPERFAST OKTO MC.	2	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
SUPERFAST ENNEA MC.	8	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
SUPERFAST DEKA MC.	2	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
MARIN MC.	-	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
ATTICA CHALLENGE LTD	-	100.00%	-	MALTA	DIRECT	FULL	-	-
ATTICA SHIELD LTD	2	100.00%	-	MALTA	DIRECT	FULL	-	-
SUPERFAST DODEKA (HELLAS) INC. & CO JOINT VENTURE	-	0.00%	-	GREECE	UNDER COMMON MANAGEMENT	FULL	2019-2025	-
SUPERFAST PENTE INC.**	-	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	-
SUPERFAST EXI INC.**	-	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	-
SUPERFAST DODEKA INC.**	-	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	-
BLUE STAR FERRIES JOINT VENTURE	-	0.00%	-	GREECE	UNDER COMMON MANAGEMENT	FULL	-	-
BLUE STAR FERRIES S.A.	-	100.00%	-	LIBERIA	DIRECT	FULL	-	-
BLUE ISLAND SHIPPING INC.	22	100.00%	-	PANAMA	DIRECT	FULL	2019-2025	-
STRINTZIS LINES SHIPPING LTD.	29	100.00%	-	CYPRUS	DIRECT	FULL	2019-2025	-
BLUE STAR M.C.	737	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
HELLENIC SEAWAYS CARGO M.C.	-	-	100.00%	GREECE	INDIRECT	FULL	2019-2025	-
HELLENIC SEAWAYS MANAGEMENT S.A	-	-	100.00%	LIBERIA	INDIRECT	FULL	-	-
WORLD CRUISES HOLDINGS LTD	-	-	100.00%	LIBERIA	INDIRECT	FULL	-	-
BLUE STAR FERRIES M.C.	-	-	100.00%	GREECE	INDIRECT	FULL	-	-
HELCAT LINES S.A	-	-	100.00%	MARSHALL ISLANDS	INDIRECT	FULL	-	-
ANEK HOLDINGS SA	-	99.32%	-	GREECE	DIRECT	FULL	2019-2025	-
NORDIA MC.	138	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
SUPERFAST ENDEKA INC.**	244	100.00%	-	LIBERIA	DIRECT	FULL	2019-2025	2019-2024
ATTICA FERRIES M.C.	-	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
AEGEON PELAGOS SEA LINES M.C.	-	100.00%	-	GREECE	DIRECT	FULL	2019-2025	-
ATTICA SHIPPING (CYPRUS) LTD	-	100.00%	-	CYPRUS	DIRECT	FULL	-	-

* Tax Compliance Report by Certified Auditors.

** Liberian companies which have a branch in Greece and the tax audit concerns the branches.

On 31.12.2025, financial years until 31.12.2019 were barred, in accordance with the provisions of par. 1, art. 36, Law 4174/2013, with the exceptions provided by the current legislation for extension of the right of the Tax Authorities to issue an administrative act and estimated or corrective tax determination in specific cases.

For the fiscal year 2025 regarding the Group companies that are tax audited by the statutory auditor, the audit is in progress and Tax Compliance Certificates are expected to be issued following the publication of the Interim Financial Statements as of 30.6.2026 (see Note 7.1). Upon completion, no differences are expected to arise with material changes in the tax liabilities incorporated in the Financial Statements.

6.14. Investments in associates and joint ventures

The Group comprises the associates ETANAP S.A. (34.61%), LEFKA ORI S.A. (50.30%— comprising a 24% direct participation and a 26.30% indirect participation), ANEK LINES ITALIA S.R.L. (49%) and LANE S.A. (50.11%), the percentages of which have not changed during the period 01.01 – 30.06.2026. Their contribution to the consolidated financial statements as of 30.06.2026 amounts to a total of Euro 17,395k.

6.15. Long-term Financial Receivables

Other financial receivables include the bareboat charter agreement for the Ro-Pax Vessel "EL. VENIZELOS" signed in 2025. The duration of the charter was set at five years, with a contractual obligation on the part of the contracting company to purchase the ship after the completion of the charter period.

They also include the agreement for the bareboat charter of the vessel FLYING DOLPHIN XIX, signed in 2025. The duration of the charter was set at 3.5 years, with a contractual obligation on the part of the contracting company to purchase the ship after the completion of the charter period.

They also include the agreement for the bareboat charter of the Ro-Pax Vessel KYDON, signed in the financial year. The duration of the charter was set at four years, with a contractual obligation on the part of the contracting company to purchase the ship after the completion of the charter period.

As at 30.06.2026, the financial receivables and minimum lease payments arising from the above transactions are analyzed into short-term financial leases of Euro 5,008k and long-term financial leases of Euro 20,206k.

GROUP		
30.06.2026		
	<u>Minimum Receivables</u>	<u>Present value</u>
Within 1year	5,724	5,008
Between 2-5 years	21,290	20,206
More than 5 years	-	-
	27,014	25,214
Less: Finance charges	-1,800	-
Minimum payments' current value	25,214	25,214

6.16. Other non-current assets

Other Non-current Assets includes guarantees and long-term receivables. The largest part relates to the receivable arising from the sale of the Company's property in Chania, Crete, amounting to Euro 3,502k.

6.17. Trade and other receivables

Trade and other receivables recorded an increase compared to 31.12.2025 due to the seasonality of sales.

6.18. Other current assets

"Other Current Assets" item includes the following categories:

	GROUP		COMPANY	
	30.06.2026	31.12.2025	30.06.2026	31.12.2025
Other debtors	20,480	19,931	-	-
Other Receivables from related parties	-	-	10,800	34,587
Receivables from the State	5,996	2,843	149	209
Advances and loans to personnel	734	694	8	7
Accrued income	9,435	39	87	166
Prepaid expenses	40,253	20,360	6	123
Receivables from insurers	7,791	4,851	12	12
Other receivables	1,324	1,009	829	844
Restricted cash	1,006	1,917	22	254
Checks in bank	567	1,020	-	-
Short-term financial receivables	5,009	3,101	-	-
Total	92,595	55,765	11,913	36,202
Less: Impairment provisions	-7,308	-7,308	-	-
Net receivables	85,287	48,457	11,913	36,202

The prepaid expenses mainly relate to dry-dock expenses.

For the Company, "Other receivables from related parties" includes receivables from dividends of Euro 10.8mln from the Group's subsidiaries.

6.19. Financial derivatives

The Group is hedging part of the risk exposure related to changes in fuel price.

The Group's policy with respect to hedging the risk of cash flows from the change in marine fuel price is to cover up to 80% of the projected fuel needs through hedging instruments. In the first half of 2026, the Group's hedging contracts were within the limits of the aforementioned policy.

There is a direct economic relationship between the hedged item and the hedging instrument as the terms of the hedging contracts are linked to the projected future marine fuel markets.

The Group has set a ratio of 1:1 as a hedge ratio for the relationship between the hedging instrument (contracts) and the hedged item (fuel oil).

Ineffectiveness in hedging may result from (a) differences that may arise in the time difference between the cash flows of the hedging instrument and the hedged item, and (b) contingent change in the hedging ratio of the hedging relationship resulting from the amount of the hedged item, which the Group actually hedges, and the amount of hedging instrument that the Group actually uses to offset this amount of the hedging item and (c) contingent decrease in consumption due to route reductions. The effect of hedging instruments on the Statement of Financial Position as at 30.6.2026 is as follows:

30.06.2026	Nominal amount	Change in Fair Value	Presentation on the Statement of Financial Position
Fuel hedging contracts	62,477	18,091	Short term receivables / Derivatives

31.12.2025	Nominal amount	Change in Fair Value	Presentation on the Statement of Financial Position
Fuel hedging contracts	85,552	-4,042	Short term receivables / Derivatives

No case of inefficiency occurred related to hedging contracts within the period 01.01 – 30.6.2026. The effect of the hedging instruments on the Statement of Comprehensive Income as at 30.6.2026 relates to a change in fair value recognized in other comprehensive income amounting to Euro 20,045k and reclassification from other comprehensive income amounting to Euro 10,768k. The amounts included in the Statement of Comprehensive Income included in other financial results.

There were no cases of hedging future purchases that were not actually realized.

As at 31.12.2025, the Group maintained open positions in cash flows hedging agreements of a nominal amount of Euro 85,552k, which finalized during the period open positions of a nominal amount of Euro 35,096k and their result stood at a profit of Euro 16,338k. Moreover, in 2026, the Group proceeded with new positions in cash flows hedging agreements, which were finalized during the period and their result stood at profit of Euro 163k.

Finally, as at 30.6.2026, the Group holds the following open positions in cash flow risk hedging contracts at a nominal amount of Euro 62,477k.

30.06.2026	Maturity			Total
	1 - 6 months	6 - 12 months	>1 year	
Open Fuel Compensation Contracts				
Metric tonnes (in thousand)	141.3	-	-	141.3
Nominal amount (amounts in Euro thousand)	62,477	-	-	62,477

31.12.2025	1 - 6 months	6 - 12 months	>1 year	Total
Open Fuel Compensation Contracts				
Metric tonnes (in thousand)	99.0	114.6	-	213.6
Nominal amount (amounts in Euro thousand)	35,097	50,455	-	85,552

In addition, in the context of the agreement with Stena RoRo for the long-term charter with purchase option of two E-Flexer vessels, with the transaction currency being the US dollar, the Group entered into foreign exchange hedging arrangements in order to hedge the currency risk associated both with the acquisition of the right-of-use of the vessels and with the lease liability following the lease commencement date, for the related cash outflows at a specified Euro/US dollar exchange rate. The Group has hedged 89% of the total US dollar cash outflows at an exchange rate of Euro/\$ 1.24. As at 30.06.2026, the valuation of the specific hedging transaction amounted to Euro 5,352k.

6.20. Cash and cash equivalents

The Group's cash and cash equivalents recorded an increase compared to 31.12.2025. The increase is due to a) inflows from operating activities of Euro 58,639k, b) outflows from investing activities of Euro 37,684k mainly relating to investments and improvements to vessels as well as the extensive renovation of the hotel in Kionia, Tinos, and c) outflows from financing activities of Euro 20,209k mainly relating to loans amounting to Euro 114,938k as well as Euro 135,147k for the settlement of loan and financial obligations.

As at 30.6.2026, the Group has unutilized credit lines of Euro 53.9mIn from financial institutions.

The Company's cash and cash equivalents decreased compared to 31.12.2025. In detail, the decrease is due to a) outflows from operating activities of Euro 7,151k. b) inflows from investing activities of Euro 24,595k mainly related to dividend inflows of Euro 24,544k and c) outflows from financing activities of Euro 18,455k mainly relating to loans amounting to Euro 51,938k as well as Euro 70,330k for the settlement of loan and financial obligations.

Regarding the risks related to cash and cash equivalents in foreign currency, see par 3.1.1.

Regarding the liquidity risk analysis see par. 3.1.2, 3.1.4.

6.21. Non-current assets held for sale

On 17.03.2026, the Group announced that it had signed an agreement for the sale of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4 in a single transaction (en bloc), for a total consideration of Euro 25mIn. Given that the contract relates to the sale of all the above assets as part of a single transaction and the classification criteria under IFRS 5 are met, the carrying amounts of the vessels Flying Cat 4 and Flying Cat 5 as at 30.06.2026 were classified as "Non-current assets held for sale". In accordance with the requirements of IFRS 5, these assets are measured at the lower of their carrying amount and their fair value less costs to sell.

6.22. Share Capital – Share Premium

Share capital amounts to Euro 72,949k, divided into 243,164,193 common registered shares of a nominal value of Euro 0.30 each.

GROUP - COMPANY	Number of Shares	Nominal value	Value of common shares	Share premium
Balance as of 1.1.2025	243,164,193	0.30	72,949	368,056
Balance as of 31.12.2025	243,164,193	0.30	72,949	368,056
Balance as of 30.6.2026	243,164,193	0.30	72,949	368,056

6.23. Long-term and Short-term Loan Liabilities

Loan liabilities as at 30.6.2026 are analyzed as follows:

	GROUP		COMPANY	
	30.6.2026	31.12.2025	30.6.2026	31.12.2025
Long-term borrowings				
Obligations under finance lease	82,327	10,858	486	540
Secured Loans	-	1,173	-	-
Bonds	574,138	574,567	242,863	263,086
Less: Long-term loans payable in next financial year	-56,865	-95,835	-17,355	-60,073
Total of long-term loans	599,600	490,763	225,994	203,553
Short-term debt	30.6.2026	31.12.2025	30.6.2026	31.12.2025
Obligations under finance lease (Long-term loans payable in next financial year)	10,156	2,721	111	107
Secured Loans	-	10,180	-	-
Unsecured Loans	5,171	14,865	-	-
More: Long-term loans payable in next financial year	46,709	93,114	17,244	59,966
Total of short-term loans	62,036	120,880	17,355	60,073

GROUP
Amounts in Euro

Borrowings as of 30.6.2026	Within 1year	Between 1 to 5 years	More than five years	Total
Obligations under finance lease	10,156	70,452	1,719	82,327
Unsecured Loans	5,172	-	-	5,172
Bonds	46,708	347,664	179,765	574,137
Borrowings	62,036	418,116	181,484	661,636

Borrowings as of 31.12.2025	Within 1year	Between 1 to 5 years	More than five years	Total
Obligations under finance lease	2,721	6,242	1,895	10,858
Secured Loans	10,180	1,173	-	11,353
Unsecured Loans	14,760	-	-	14,760
Bonds	93,219	313,355	168,098	574,672
Borrowings	120,880	320,770	169,993	611,643

COMPANY
Amounts in Euro

Borrowings as of 30.06.2026	Within 1year	Between 1 to 5 years	More than five years	Total
Obligations under finance lease	111	190	185	486
Bonds	17,244	94,976	130,643	242,863
Borrowings	17,355	95,166	130,828	243,349

Borrowings as of 31.12.2025	Within 1year	Between 1 to 5 years	More than five years	Total
Obligations under finance lease	107	228	204	539
Bonds	59,966	78,332	124,789	263,087
Borrowings	60,073	78,560	124,993	263,626

The Group signed loans amounting to Euro 114,938k and paid Euro 135,147k for the repayment of loan and financing obligations.

The average interest rate of the Group in the Half Year period ended on 30.6.2026 amounted to 4.97% and as at 30.6.2025 it amounted to 4.82%.

Changes in the Group's liabilities arising from financing activities are classified as follows:

Group	Long-term borrowings	Short-term borrowings	Factoring	Lease liabilities	Total
1.1.2026	482,626	118,159	-	10,858	611,643
Cash Flows:					
Repayments	-1,176	-131,047	-	-2,924	-135,147
Proceeds	85,688	29,250	-	-	114,938
Non-Cash Changes:					
Additions / Disposals	-	-	-	73,953	73,953
Reclassifications	-20,743	20,743	-	-	-
Fair value changes	-18,966	14,775	-	440	-3,751
30.6.2026	527,429	51,880	-	82,327	661,636

Changes in the Company's liabilities arising from financing activities are classified as follows:

Company	Long-term borrowings	Short-term borrowings	Factoring	Lease liabilities	Total
1.1.2026	203,120	59,966	-	540	263,626
Cash Flows:					
Repayments	-14,250	-56,080	-	-63	-70,393
Proceeds	51,938	-	-	-	51,938
Non-Cash Changes:					
Fair value changes	-1,562	-269	-	9	-1,822
Reclassifications	-13,627	13,627	-	-	-
30.6.2026	225,619	17,244	-	486	243,349

As at 30.6.2026, the Group's total borrowings stood at Euro 661,636k.

The Group is subject to specific financial covenants. As of June 30, 2026, the Group was in full compliance with the required financial ratios according to its loan agreements.

Finance lease liabilities, presented in the accompanying financial statements, are analyzed as follows:

	GROUP		COMPANY	
	30.06.2026	31.12.2025	30.06.2026	31.12.2025
Short-term finance leases	10,156	2,721	111	107
Long-term finance leases	72,171	8,137	375	433
Total finance leases	82,327	10,858	486	540

The minimum finance lease payments, based on finance leases as well as the present value of the net minimum lease payments as at June 30, 2026 and December 31, 2025 are as follows:

	GROUP		COMPANY	
	30.06.2026		30.06.2026	
	Minimum payments	Present value	Minimum payments	Present value
Within 1year	13,237	10,156	129	111
Between 2-5 years	79,966	70,452	233	190
More than five years	1,878	1,719	202	185
	95,081	82,327	564	486
Less: Finance charges	-12,754	-	-78	-
Minimum payments' current value	82,327	82,327	486	486

	GROUP		COMPANY	
	31.12.2025		31.12.2025	
	Minimum payments	Present value	Minimum payments	Present value
Within 1year	3,079	2,721	100	107
Between 2-5 years	6,694	6,242	276	229
More than five years	2,091	1,895	225	204
	11,864	10,858	601	540
Less: Finance charges	-1,006	-	-61	-
Minimum payments' current value	10,858	10,858	540	540

6.24. Long-term provisions

Long-Term Provisions mainly include provisions for contingent liabilities arising from lawsuits for compensation seafarers, who were employed on the Group's vessels.

6.25. Other long-term liabilities

The company has received financing from a banking institution in cooperation with the Recovery and Resilience Fund under the Green Transition & Extroversion and Digital Transformation programs. The component, financed by the Recovery and Resilience Fund includes a favorable interest rate. In addition, during the financial year, a grant was recognized for a loan received by a subsidiary of the Group from a banking institution in collaboration with the Recovery and Resilience Fund, amounting to Euro 3,213k. The benefit provided through low-interest financing possesses the conceptual characteristics of a grant, since resources are transferred in

return by the entity for future investments. In this context, the benefit that will arise from the difference between the nominal amount of the loan and the present value of the monthly installments, with which the subsidized loan will be repaid, discounted at the reference rate, has been recognized as a grant.

6.26. Trade and other payables

The increase in 'Trade and other payables' mainly reflects costs related to vessel dry-docking, as well as the increase in liabilities to fuel suppliers as a result of the rise in fuel prices.

6.27. Other short-term liabilities

"Other short-term liabilities" item includes the following categories.

	GROUP		COMPANY	
	30.06.2026	31.12.2025	30.06.2026	31.12.2025
Deferred income	83,917	20,738	503	273
Social security insurance	4,615	3,961	34	48
Other Tax liabilities	17,731	11,540	202	164
Salaries and wages payable	5,988	4,290	44	1
Accrued expenses	61,343	46,469	645	561
Others Liabilities	170	186	122	83
Total	173,764	87,184	1,550	1,130

The item "Deferred Income" includes tickets issued but not traveled until 30.06.2026. The item "Accrued expenses" mainly includes provisions for the vessels' operating expenses.

7. Other information

7.1. Unaudited fiscal years

The parent Company has been audited by tax authorities until the fiscal year 2008. For the fiscal years 2011 – 2024 the parent Company was audited by the statutory Auditors and received Unqualified Conclusion Tax Compliance Certificates.

The unaudited fiscal years for the subsidiaries of the Group are presented in the table in Note 6.13 "Investments in subsidiaries".

The subsidiaries of ATTICA HOLDINGS S.A. have made a tax provision of Euro 228k for the unaudited fiscal years.

The parent company has made a tax provision of Euro 20k. Regarding the subsidiaries, registered outside the European Union, which do not have an establishment in Greece, there is no obligation for tax audit.

Tax Compliance Report

Starting from 2011, the Group's companies, domiciled in Greece, have been audited by statutory auditors and received Tax Compliance Reports with an unqualified conclusion until the fiscal year ended 2024.

The tax certificates for 2025 will be issued until October 2026 and no material differences in the tax liabilities recognized in the financial statements are expected to arise upon its completion.

For the fiscal years 2011 until 2024, the Company and the Group's companies, based in Greece, were submitted to a special tax audit conducted by Certified Public Accountants, in addition to the financial management audit, in order to assure the company's compliance with article 82 of law 2238/1994 and article 65A of law 4174/2013 and received Unqualified Opinion Tax Compliance Report.

It should be noted that according to circular POL 1006/2016, the companies subjected to the above special tax audit are not excluded from the statutory tax audit of the tax authorities and, therefore, the tax years have not been finalized.

The Company's management estimates that, in case of statutory tax audits, there will be no additional tax differences significantly affecting the financial statements.

According to the relevant recent law, the audit and issuance of tax certificates are also valid for the fiscal years starting from 2016 and onwards on an optional basis

In respect of ATTICA Group companies, domiciled outside European Union, that have no branches in Greece, there is no obligation for tax audit. Shipping Companies are not subject to the aforementioned tax audit and their tax audit is conducted by the tax authorities.

7.2. Contingent assets and liabilities

a) Encumbrances

Mortgages amounting to Euro 967,037k have been registered on the Group's fixed assets to secure loans.

b) Litigation or under arbitration disputes of the Group and the Company

No litigious disputes, arbitration disputes or other liabilities are pending against the Group, which could have a significant impact on its financial position.

c) Unaudited fiscal years

(see par. 6.13 "Investments in subsidiaries").

d) Guarantees given

The letters of guarantee given as collateral for the obligations of the Group and the Company effective on 30.6.2026 and on 31.12.2025 are as follows:

	30.06.2026	31.12.2025
Guarantees		
Performance letters of guarantee	1,907	2,379
Guarantees for the repayment of trade liabilities	4,046	4,046
Guarantees for the participation in various tenders	2,380	2,376
Other guarantees	6	6
Total guarantees	8,339	8,807

The parent company has provided corporate guarantees to lending financial institutions in respect of loan facilities granted to its subsidiaries amounting to Euro 315,710k.

8. Significant Events

On 17.03.2026, the Group announced that it had signed agreements for the purchase of two Aero Highspeed Catamaran vessels, representing a total investment of approximately Euro 15mln, including upgrade and deployment costs. The vessels were deployed in the Saronic Gulf as Aero Highspeed 4 and Aero Highspeed 5. The two vessels, built in 2017 and 2018 respectively, offer improved energy efficiency and a reduced environmental footprint, achieving an approximately 60% reduction in annual CO₂ emissions compared to the vessels they replace. At the same time, they ensure a high level of comfort, speed and reliability, which further enhance the passenger experience. At the same time, the Group announced that an agreement had been signed for the sale, in a single (en-bloc) transaction, of the vessels Flying Cat 3, Flying Cat 4, Flying Cat 5, Flying Cat 6 and Highspeed 4, owned by a subsidiary, for a total consideration of Euro 25mln. The above transaction resulted in a profit of Euro 13.1 mln for the period.

On 17.03.2026, the Group announced that an agreement had been signed for the long-term bareboat charter of the Ro-Pax vessel GNV Bridge (Superfast V), for a term of five (5) years, with a contractual purchase obligation upon expiry of the charter. The vessel, built in 2021 at the Cantiere Navale Visentini shipyard in Italy, was delivered in May 2026, was renamed Superfast V. It is a modern RoPax vessel that significantly upgrades the level of services provided, enhancing comfort, operational efficiency, and the overall travel experience for passengers on the Adriatic routes where it will operate, replacing the vessel Lefka Ori, built in 1987. With the acquisition of Superfast V, in combination with the two E-Flexer vessels under construction, which are expected to be delivered in 2027, the modernization of the Adriatic fleet is completed.

On 17.03.2026, the Group announced that an agreement had been signed for the bareboat charter of the Ro-Pax vessel KYDON, built in 1990, owned by a subsidiary of the Company. The charter has a term of four years, with a contractual obligation on the part of the counterparty to purchase the vessel upon completion of the charter period. As a result of the agreement, the derecognition of the asset resulted in the recognition of an accounting gain of Euro 1.6mln.

9. Events after the Statement of Financial Position date

On 15.07.2026, ATTICA HOLDINGS S.A. announced that, according to information received from Euronext Athens, its shares had been transferred to the Surveillance Category, pursuant to §3.1.4.4 of the Euronext Athens Rulebook and the relevant decisions thereof, taking into account the average free float of its shares during the review period from 01.01.2026 to 30.06.2026. The transfer took place on Monday, 13.07.2026. Euronext Athens issued a relevant announcement on Friday, 10.07.2026.

On 3.8.2026, as part of the reorganization and simplification of the Group's corporate structure, with the aim of optimizing operations and reducing administrative expenses, Management announced to the General Commercial Registry (G.E.MI.) an agreement for a partial demerger, under which the Adriatic business segment of BLUE STAR FERRIES SINGLE MEMBER MARITIME S.A. will be transferred to SUPERFAST FERRIES SINGLE MEMBER MARITIME S.A., which will become the Group's main subsidiary for that activity, replacing the existing structure of four subsidiary companies.

On 10 September 2026, the Annual General Meeting of the Company's shareholders was held and, among other matters, elected a new Board of Directors following the expiry of the term of office of the previous Board. Subsequently, the newly elected Board of Directors convened and was constituted as follows: Kyriakos Mageiras, Chairman, Executive Member, Loukas Papazoglou, Vice Chairman, Independent Non-Executive Member, Panagiotis Dikaio, Chief Executive Officer & Deputy Chairman, Executive Member, Ilias Tringas, Non-Executive Member, Efstratios Chatziyiannis, Independent Non-Executive Member, Maria Sarri, Independent Non-Executive Member, Ashwin Roy, Non-Executive Member, Anna Machaira, Non-Executive Member.

On 11 September 2026, the Company announced that, following a meeting of the Board of Directors held on 10 September 2026, the members of the Audit Committee were appointed and the Committee was subsequently constituted as follows: Efstratios G.-I. Chatziyiannis (Chairman), Loukas K. Papazoglou (Member) and Anna D. Machaira (Member). Furthermore, at the same Board meeting, the members of the Remuneration and Nomination Committee were appointed and the Committee was subsequently constituted as follows: Loukas K. Papazoglou (Chairman), Efstratios G.-I. Chatziyiannis (Member) and Ilias K. Tringas (Member). Finally, at the same Board meeting, the members of the Risk Management Committee were appointed, in accordance with the Committee's Charter, as follows: Loukas K. Papazoglou (Chairman), Kyriakos D. Mageiras (Member), Panagiotis G. Dikaio (Member), Efstratios G.-I. Chatziyiannis (Member) and Ilias K. Tringas (Member).

On 25 September 2026, the Group completed the sale of the Ro-Pax vessel LEFKA ORI, owned by a subsidiary of the Group. The consideration for the transaction amounted to Euro 8.3 mln. The sale resulted in a profit of Euro 4.9 mln, which will be recognized in the results of the second half of 2026.

On 25 September 2026, a fire occurred on board the Ro-Ro vessel BLUE CARRIER 2, owned by a subsidiary of the Group while operating its scheduled voyage in the sea area north of Mykonos. The vessel's emergency response and fire safety procedures were immediately activated and firefighting operations were undertaken using the vessel's onboard equipment. The competent authorities were promptly notified and, subsequently, an orderly evacuation of the vessel was successfully completed in accordance with the applicable safety procedures, ensuring the safe disembarkation of all persons on board. The Company has engaged specialized contractors to undertake all necessary actions relating to environmental protection, salvage operations and the management of the vessel's condition, in close cooperation with the competent authorities. The Company has already redeployed other vessels of the Group in order to fully cover transportation requirements and ensure the uninterrupted operation of the supply chain in the regions it serves. Consequently, the incident is not expected to have any impact on the Group's operations or financial position. It is noted that the vessel, as well as all vessels of the Group, is fully covered by Hull & Machinery insurance and Protection & Indemnity (P&I) insurance against third-party liabilities.

Kallithea, September 30, 2026

THE CHAIRMAN
OF THE BoD

THE CHIEF
EXECUTIVE OFFICER

ACCOUNTING
& CONTROL
DIRECTOR

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