

**"PREMIA PROPERTIES"**

**PREMIA S.A.**

HCMC's Decision No. 4/949/5.4.2022

REGISTERED OFFICE: 59, Vasilissis Sofias Avenue, P.C. 11521, Municipality of Athens

**STATEMENT OF INVESTMENTS AS AT 30 JUNE 2023**

(In accordance with the provisions of article 25 of L. 2778/1999 and the provisions of the decision 8/259/19.12.2002, as amended by the decisions 10/566/26.10.2010 and 5/760/14.07.2016 of the Board of Directors of the Capital Market Commission)

**(A) INVESTMENT PROPERTY**

S/N	DESCRIPTION OF PROPERTY				VALUE OF PROPERTIES (in €)				Current Use of Property	Lessees	Other Information
	Description of Plot & Building	Location & Address	Surface (in sq.m.)		Acquisition Cost	Objective value	Measurement Value 30/06/2023	% on Total Investments 30/06/2023			
			Plot	Building							
1	Complex of five (5) independent warehouse buildings with office space	Position Gropa - Kyrillos , Aspropyrgos, Attica Prefecture	128,735.24	53,781.13	29,921,582	19,340,361	35,050,000	14.62%	Warehouse - Logistics	COMPUTER TECHNOLOGY INSTITUTE AND PRESS "DIOPHANTUS - SCHENKER S.A. - DIAKINISIS S.A. - ATHINAIKI S.A. LOGISTICS & TRANSPORT SERVICES - ENGINEERIA S.A. CON. & MAINT. SOL. - SAKORAFAS S.A. HELLENIC TRANSPORT STRIM S.A	There are also leases to FADON S.A., MMBS S.A. and NOE S.A., which cumulatively represent approximately 1.5% of total income of the property asset.
2	Warehouse building with cold rooms and office space	Position Psari, Aspropyrgos, Attica Prefecture	11,067.42	4,795.06	4,405,363	1,921,664	5,500,000	2.29%	Warehouse - Logistics	METRO S.A.	
3	Two-storey warehouse building with office space	27th Km. Old National Road Athens - Corinth, Area of Agios Nikolaos or Makria Ammos, Elefsina, Attica Prefecture	56,201.56	35,236.93	25,486,773	8,576,426	23,650,000	9.87%	Warehouse - Logistics	HELLENIC HYPERMARKETS SKLAVENITIS S.A.	There are also leases to COSMOTE S.A. ILIENERGEIA S.A. and MUNICIPALITY OF ELEFSINA, which cumulatively represent approximately 2% of total income of the property asset.
4	Warehouse building with offices	Position Imeros Topos - Lakka Kamatero, Aspropyrgos, Attica Prefecture	22,994.52	9,443.00	5,194,320	2,849,480	6,300,000	2.63%	Warehouse - Logistics	DIAKINISIS S.A.	
5	Independent ground floor commercial store with office and warehouse spaces	76, Lavriou Avenue, Paiania, Attica Prefecture	4,557.55	2,041.81	3,569,628	3,402,788	3,600,000	1.50%	Commercial store (big-box)	ALFA-BETA VASSILOPOULOS S.A. PEPCO GREECE SINGLE-MEMBER P.C.	On this particular property the construction of a second floor fully leased to the company PEPCO is in progress. The lease will commence upon completion of the work.
6	Plot with unfinished building	166, Orfeos Str., Votanikos-Elaionas, Attica Prefecture	10,751.15	10,591.38	7,841,767	2,188,705	4,090,000	1.71%	Industrial	JANNEC SOCIÉTÉ ANONYME	
7	Plot with unfinished building	19, Thermaikou Str., Oraiokastro, Thessaloniki, Thessaloniki Prefecture	38,731.63	26,210.39	8,301,996	8,039,016	2,450,000	1.02%	Industrial	SGB SOCIÉTÉ ANONYME (LEROY MERLIN)	On this particular property the reconstruction of a warehouse center is in progress, fully leased to the company SGB HELLENIC LTD (LEROY MERLIN). The lease will commence upon completion of the work. On the same plot, there is an additional building of 10,868 sq.m. for exploitation (not including auxiliary spaces).
8	Five-storey building with basement spaces	4, Kasterlorizou Str., Kypseli, Attica Prefecture	156.61	526.74	766,982	483,203.87	1,380,000	0.58%	Serviced apartments	HAMLET STUDENT FLATS P.C.	
9	Six-storey building with underground areas	132, Karaiskaki Str., Patras, Achaea Prefecture	494.90	2,299.22	2,657,816	2,456,994.73	3,720,000	1.55%	Serviced apartments	HAMLET STUDENT FLATS P.C.	
10	Two-storey industrial building with offices & warehouses	114, Kryoneriou Str. & 1, Asklipiou Str., Kryoneri, Attica Prefecture	5,897.00	5,236.52	2,121,411	1,994,745.71	2,460,000	1.03%	Industrial	MATSOUKIS GRAPHIC ARTS S.A.	
11	Industrial building of winery and parcels	Marathonos Avenue, Pikermi, Attica Prefecture	14,850.51	4,772.19	1,566,570	2,453,513.77	2,540,000	1.06%	Industrial	NOT LEASED	5,843.72 sq.m. of the plot concern parcels.
12	Industrial building	Kordelio, Thessaloniki Prefecture	6,727.00	2,258.20	579,645	2,054,315.11	720,000	0.30%	Industrial	NOT LEASED	
13	Industrial building of winery and parcels	Megalochori, Santorini, Cyclades Prefecture	23,014.19	2,211.01	3,668,216	891,681.26	3,810,000	1.59%	Winery	BOUTARI WINERIES SOCIÉTÉ ANONYME	Winery facilities with tasting areas and other ancillary areas.
14	Parcel/Vineyard	Position Selladia , Santorini, Cyclades Prefecture	59,715.15	118.50	667,396	1,212,848.89	790,000	0.33%	Vineyard	BOUTARI WINERIES SOCIÉTÉ ANONYME	
15	Industrial building of winery	Goumenissa Community, Kilkis Prefecture	6,200.32	1,282.00	312,100	518,289.86	330,000	0.14%	Winery	BOUTARI WINERIES SOCIÉTÉ ANONYME	Winery facilities with ancillary spaces for welcoming visitors and other ancillary areas.
16	Parcel/Vineyard	Position Filyria, Kilkis Prefecture	64,725.00	-	100,866	41,424.00	80,000	0.03%	Vineyard	BOUTARI WINERIES SOCIÉTÉ ANONYME	
17	Industrial building of winery and parcels	Stenimachos Community, Position Kato Chorio, Naousa, Imathia Prefecture	21,807.05	9,452.02	2,004,472	2,170,017.44	3,050,000	1.27%	Winery	BOUTARI WINERIES SOCIÉTÉ ANONYME	Facilities of winery-bottling plant with tasting room and other ancillary areas.

18	Parcels	Stenimachos Community, Position Xirokampos, Naousa, Imathia Prefecture	30,099.97	-	59,758	15,604.24	130,000	0.05%	Vineyard	BOUTARI WINERIES SOCIÉTÉ ANONYME	
19	Plot of land	Position Ag. Kyriaki, Paros, Cyclades Prefecture	18,906.05	-	317,326	320,126.69	380,000	0.16%	Plot of land	NOT LEASED	
20	Plot of land	Position Kato Marathi, Paros, Cyclades Prefecture	31,038.00	-	280,822	417,275.80	110,000	0.05%	Plot of land	NOT LEASED	
21	Adjacent plots with a building	Position Kokkoules, Nemea, Corinthia Prefecture	2,386.00	322.58	129,206	350,362.05	70,000	0.03%	Non-operating winery with a building	BOUTARI WINERIES SOCIÉTÉ ANONYME	Non-operating winery with a building.
22	Parcel/Vineyard	Position Douramani or Ntouramani, Nemea-Stymfalia, Corinthia Prefecture	16,193.10	-	82,144	32,125.65	110,000	0.05%	Vineyard	BOUTARI WINERIES SOCIÉTÉ ANONYME	
23	Adjacent plots of land with a building	Position Kato Archanes, Heraklion, Crete	5,209.83	133.62	299,655	304,058.69	150,000	0.06%	Plots of land with a non-operating winery	BOUTARI WINERIES SOCIÉTÉ ANONYME	Non-operating buildings of a listed winery.
24	Industrial building of winery	Position Skalani, Heraklion, Crete	23,404.90	1,604.40	1,683,834	550,592.62	2,330,000	0.97%	Vineyard	BOUTARI WINERIES SOCIÉTÉ ANONYME	Winery facilities with tasting areas and other ancillary areas.
25	Vineyard with residential buildings	Position Skalani, Heraklion, Crete	49,562.52	217.29	712,558	244,891.15	870,000	0.36%	Vineyard with 3 residential buildings	BOUTARI WINERIES SOCIÉTÉ ANONYME	
26	Parcels/ Vineyards	Position Pachnia, Mantinea Municipality, Tripoli, Arkadia Prefecture	353,966.00	197.00	713,743	435,672.35	1,910,000	0.80%	Vineyards	BOUTARI WINERIES SOCIÉTÉ ANONYME	Two-storey non-operating tiled roof building/warehouse.
27	Industrial building of winery	N.R. Tripolis - Pirgos, Tripoli, Arkadia Prefecture	11,833.30	1,309.60	368,991	384,651.16	360,000	0.15%	Vineyard	BOUTARI WINERIES SOCIÉTÉ ANONYME	Winery facilities with other ancillary areas.
28	Industrial building	7th Km. O.N.R. Athinon-Lamias, Moschochori Lamia, Fthiotida Prefecture	99,132.97	12,229.94	2,215,145	4,345,267.00	3,640,000	1.52%	Industrial	IOLI SPRING S.A.	
29	Four-storey building with basement spaces	Christodoulou Brokoymi & Kougioumtzoglou, Xanthi	1,295.00	5,252.89	2,467,041	3,304,173.00	3,230,000	1.35%	Serviced apartments	HAMLET STUDENT FLATS P.C.	The reconstruction of the property is in progress. Part of the ground floor and the entire superstructure is leased to HAMLET. The lease will commence upon completion of the work.
<b>TOTAL INVESTMENTS IN LAND &amp; BUILDINGS (A)</b>			<b>1,119,654.44</b>	<b>191,523.42</b>	<b>108,497,127</b>	<b>71,300,275</b>	<b>112,810,000</b>	<b>47.07%</b>			

**(B) INVESTMENTS IN SHARES OF COMPANIES WHOSE SOLE PURPOSE IS THE EXPLOITATION OF PROPERTY**

S/N	DESCRIPTION OF PROPERTY & SUBSIDIARY NAME				VALUE OF PARTICIPATIONS (in €)			Current Use of Property	Lessees	Other information
	Description of Plot & Building	Subsidiary, Location / Address	Surface (in sq.m.)		Cost of Participations	Measurement Value of Participations 30/06/2023	% on Total Investments 30/06/2023			
			Plot	Building						
1	Plot of land	ARVEN S.A. Nea Lampsakos, Chalkida, Evia Prefecture	81,362.14	-	1,110,000	1,464,986	0.61%	Plot of land	NOT LEASED	This participation concerns ARVEN S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 1,570,000 based on the valuation by the company Savills Hellas P.C.
2	Plot of land	EMEL S.A. Oxygono - Palaia Sfageia Position - R.U. of Lavrio	34,313.46	-	962,500	2,592,579	1.08%	Plot of land	NOT LEASED	This participation concerns EMEL S.A. in which Premia Properties held 90.13% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 2,600,000 based on the valuation by the company Savills Hellas P.C.
3	Warehouse building with cold room department and independent office space	ADAM TEN S.A. 1st Km. Provincial Road Sindos - Chalastra, Thessaloniki	51,396.46	24,702.63	6,754,015	9,183,260	3.83%	Warehouse - Logistics	SEAGULL SINGLE MEMBER S.A.	This participation concerns ADAM TEN S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 16,350,000 based on the valuation by the company Savills Hellas P.C.
4	Independent commercial store with office spaces	MESSINIAKA REAL ESTATE S.A. 7th Km. National Road Kalamata-Tripoli	21,006.11	4,462.43	2,228,599	3,050,696	1.27%	Commercial Store (Big Box)	PRAKTIKER HELLAS S.A.	This participation concerns a property owned by Piraeus Financial Leasing S.A. leased by the company MESSINIAKA REAL ESTATE S.A. under a Finance Lease and in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 5,000,000 based on the valuation by the company Savills Hellas P.C.
	Independent commercial store with office space and plots of land	MESSINIAKA REAL ESTATE S.A. A' By-road of Municipal Stadium 2, Katerini	3,805.69	1,485.27				Commercial Store (Big Box)	HELLENIC HYPERMARKETS SKLAVENITIS S.A.	This participation concerns a property owned by Piraeus Financial Leasing S.A. leased by the company MESSINIAKA REAL ESTATE S.A. under a finance lease and in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 2,290,000 based on the valuation by the company Savills Hellas P.C.
5	Warehouse building with cold rooms and independent office building	DYO PEFKA S.A. Position "Dyo Pefka", Aspropyrgos	49,133.79	13,790.50	7,505,522	9,328,434	3.89%	Warehouse - Logistics	FRIESLAND CAMPINA HELLAS S.A.	This participation concerns PREMIA ASPROPYRGOS DYO PEFKA S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 16,550,000 based on the valuation by the company Savills Hellas P.C.
6	Warehouse buildings with independent office building	THESMIA S.A. Loutsas Street, Position VORRO or KAPSALA, Industrial Park of Mandra, Madra	36,603.65	15,664.30	2,932,391	4,177,483	1.74%	Warehouse - Logistics	HENKEL HELLAS S.A.	This participation concerns a property owned by THESMIA S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 7,200,000 based on the valuation by the company Savills Hellas P.C.
7	Warehouse buildings with office space	RIKIA S.A. Position "Rikia", Aspropyrgos	15,623.00	7,298.03	1,909,416	3,241,868	1.35%	Warehouse - Logistics	MEDITERRANEAN LOGISTICS S.A.	This participation concerns a property owned by PREMIA ASPROPYRGOS RIKIA S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 5,100,000 based on the valuation by the company Savills Hellas P.C.
8	Warehouse building with office space	INVESTMENT ASPROPYRGOS S.A. Position "Strifi", Elefsina	25,760.10	10,148.82	3,452,635	4,957,663	2.07%	Warehouse - Logistics	SYNERGY S.A.	This participation concerns a property owned by INVESTMENT ASPROPYRGOS S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 7,650,000 based on the valuation by the company Savills Hellas P.C.

9	10 school units in the Region of Attica	JPA ATTICA SCHOOLS S.A. 50th Athens High School, Sepolia 61st Athens Preschool, Sepolia 42nd Athens High School Technical Vocational School-Experiential School Center of Megara, Oropos Primary School Oropos Pre-school Oropos Junior High School Music School in Plato's Academy (Junior High school/High school) Vocational School of Heraclion 51st Athens Junior High school	51,751.43	36,505.18	7,356,237	12,765,838	5.33%	Social Infrastructure Properties	Ktiriakes Ypodomes S.A. (KTYP)	The fair value of the right to manage 10 properties in the Region of Attica under the Concession Public-Private Partnership Agreement "PPP" as at 30.06.2023 amounts to € 37,294,384 based on the valuation by the company DELOITTE BUSINESS SOLUTIONS S.A. This right is shown in accordance with IFRIC 12 in the Interim Financial Statements.
10	Multi-storey building with basement	PIRAEUS REGENERATION ZONAS Single-Member S.A. 24, Papastratou Str. & 1, Vakchou Str., Piraeus, Attica Prefecture	755.54	3,389.41	10,159,959	11,823,695	4.93%	Serviced apartments	TELEPERFORMANCE HELLAS GEFSINUS S.A.	This participation concerns a property consisting of two combined properties owned by the company PIRAEUS REGENERATION ZONAS Single-Member S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 11,450,000 based on the valuation by the company Savills Hellas P.C.
11	School complex consisting of pre-school, primary school, junior high school, high school and a Cultural centre	PREMIA MAROUSI Single-Member S.A. 151, Mesogeion Avenue & Kypriou Agoniston Str., Marousi, Attica Prefecture	26,605.79	23,113.91	8,983,000.00	10,507,917	4.38%	Social Infrastructure Properties	DOUKAS SCHOOL S.A.	This participation concerns a property owned by PREMIA MAROUSI S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 20,300,000 based on the valuation by the company Savills Hellas P.C.
12	Eight-storey building with basement and ground floor shop with loft	VALOR P.C. 10, Valaoritou Str. & Orfanidou Str., Thessaloniki, Thessaloniki Prefecture	603.42	4,666.20	3,254,241	3,997,922	1.67%	Serviced apartments	HAMLET STUDENT FLATS P.C.	This participation concerns a property owned by VALOR P.C. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 5,120,000, not including the cash outflows of the lease liability of € 740,000 (the net fair value of the right as at 30.06.2023 amounts to € 4,380,000), based on the valuation by the company Savills Hellas P.C.
13	Multi-storey building with underground parking and ancillary premises	PRIMALAFT SINGLE-MEMBER S.A.	12,482.48	59,728.81	13,242,000	19,251,379	8.03%	Offices	Independent Authority for Public Revenue (I.A.P.R.)	This participation concerns a property owned by PRIMALAFT S.A. in which Premia Properties held 100% as at 30.06.2023. The fair value of this property as at 30.06.2023 amounts to € 29,850,000, based on the valuation by Savills Hellas P.C. according to the future use of the property. The reconstruction of the property is in progress and a lease contract has been signed between PRIMALAFT and I.A.P.R. The lease will commence upon completion of the work.
14	-	IQ KARELA	-	-	3,046,659	2,585,242	1.08%	-	-	This participation concerns IQ Karela S.A., in which Premia Properties held 40% of its share capital as at 30.06.2023.
15	-	P & E INVESTMENTS	-	-	125,000	-	0.00%	-	-	This participation concerns P & E Investments S.A., in which Premia Properties held 25% of its share capital at 30.06.2023. P & E Investments S.A. has no property and presents negative equity.
<b>TOTAL INVESTMENTS IN PARTICIPATIONS (B)</b>			<b>411,203.06</b>	<b>204,955.49</b>	<b>73,022,174</b>	<b>98,928,963</b>	<b>41.28%</b>			
<b>TOTAL INVESTMENTS IN PROPERTY &amp; PARTICIPATIONS (A+B)</b>			<b>1,530,857.50</b>	<b>396,478.91</b>	<b>181,519,300</b>	<b>211,738,963</b>	<b>88.35%</b>			

<b>(C) CASH AND CASH EQUIVALENTS</b>				
S/N	Type of Deposits		30/06/2023 Not audited	% on Total Investments 30.06.2023 Not audited
1	Cash		960	0.00%
2	Current deposits		5,829,951	2.43%
3	Time deposits		19,900,000	8.30%
4	Blocked deposits		2,195,484	0.92%
<b>TOTAL CASH AND CASH EQUIVALENTS (C)</b>			<b>27,926,395</b>	<b>11.65%</b>
<b>INVESTMENTS GRAND TOTAL (A+B+C)</b>			<b>239,665,358</b>	<b>100%</b>

<b>(D) RECEIVABLES - OTHER ASSETS &amp; LIABILITIES</b>		
S/N		30.06.2023 Not audited
1	Receivables	27,253,109
2	Other assets	6,494,251
2	Liabilities	127,378,944

<b>(E) QUANTITATIVE ANALYSIS OF ASSETS</b>			
Financial Statements (amounts in €)	Balance 30/06/2023 Not audited	Balance 31/12/2022 Audited	Balance 31/12/2021 Audited
Total Assets (based on I.F.R.S.)	247,505,928	229,668,990	157,878,223
Property Measurement Value under L. 2778/1999	112,810,000	103,260,000	74,220,000
% of valued properties on Assets	45.58%	44.96%	47.01%
Measurement value of Participations under L. 2778/1999	98,928,963	102,100,728	44,186,042
% of valued participations on Assets	39.97%	44.46%	27.99%
Total Cash and Cash Equivalents	27,926,395	38,860,204	23,183,347
% of Cash and Cash Equivalents on Assets	11.28%	16.92%	14.68%
Total Receivables and other Assets	33,747,359	7,984,031	16,288,833
% of Receivables and other Assets	13.63%	3.48%	10.32%

NOTES

1. The Group has 1,530,857.50 sq.m. of plots of land and 396,478.91 sq.m. of buildings under management, including the subsidiary JPA, with the total fair value of the Group's investment portfolio amounting €281,134 million.
2. Premia Properties S.A. has the full ownership of all its subsidiaries except "EMEL S.A.", in which its participation equals 90.13%, "IQ KARELA", in which its participation equals 40% and "P & E Investments" in which its participation equals 25% at 30.06.2023.
3. The Group has full ownership of all its properties, which are included in the above tables (A+B) with the exception of two properties (with s/n B4), which belong to the company "Messiniaka Real Estate S.A." located in Kalamata and Katerini. For the above properties, a finance lease agreement has been concluded with "PIRAEUS LEASING S.M.S.A." expiring on 08.07.2030 and 28.12.2027. Likewise, for the property with s/n B12, which belongs to the company VALOR P.C., a finance lease agreement has been concluded with the Church of Greece expiring on 31.08.2054.
4. For the property with s/n B9, which belongs to the company "JPA ATTICA SCHOOLS S.A.", the management right was valued by an independent valuer (Deloitte) through a PPP Contract and is equal to € 37.3 million.
5. On the properties with s/n A5 and B1, B3, B5 to B8 and B10, B11, have been registered until 30.06.2023, pre-notices of real mortgage and mortgages of total amount € 105,303 thousand in favour of "OPTIMA Bank S.A.", "Piraeus Bank S.A.", "Eurobank S.A.", "INTRUM S.A." and "DO VALUE S.A.". On the shares of the subsidiaries JPA ATTICA SCHOOLS S.A., ARVEN S.A., RIKIA, STENHUS ASPROPYRGOS DYIO PEFKA, ADAM TEN, INVESTMENT ASPROPYRGOS S.A., PREMIA MAROUSHI Single-Member S.A., there is a pledge in favour of their creditor banks.
6. The Company during the current year participated in the establishment of P & E Investments by 25%.
7. The percentage on total investments has been calculated on the basis of the properties' values, as valued by independent registered valuers, i.e. the Companies "Savills Hellas P.C." and "GEOAXIS Single-Member LTD" according to IFRS and ISA as well as art. 25 of L. 2778/1999 as in force. According to the independent valuers, the valuations are not subject to material valuation uncertainty.
8. The financial data (Receivables & Liabilities) of the current period, which are included above, as well as the measurement values of participations may differ from the final figures, which will result from the Interim Financial Statements prepared in the near future.
9. Amounts are expressed in Euro rounded to the nearest unit.

THE CHAIRMAN OF THE B. OF D.

Athens, 1 August 2023  
THE MANAGING DIRECTOR

THE ACCOUNTING DEPT. MANAGER

ILIAS GEORGIADIS  
ID. No. AO 507905

KONSTANTINOS MARKAZOS  
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**Agreed-Upon Procedures Report on the Investment Schedule as of June 30, 2023**  
**(This report has been translated from the original version in Greek)**  
**To the Board of Directors of Premia Real Estate Investment Company Société Anonyme**

Building a better  
working world

**Scope and purpose**

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of Premia Real Estate Investment Company Société Anonyme (hereafter the "Engaging Party"), solely to assist you in relation to the "Investment Schedule as of June 30, 2023" (hereafter the "Investment Schedule") of Premia Real Estate Investment Company Société Anonyme (hereafter the "Company"), in the context of the requirements of the announcement with reference number 8/259/19.12.2002 of the Board of Directors of the Hellenic Capital Market Commission, as amended by the announcement referenced 10/566/26.10.2010 and 5/760/14.07.2016, and the provisions of the article 25 of the Law 2778/1999 (hereafter the "Subject Matter"), for the period ended as of June 30, 2023, and may not be suitable for another purpose.

**Restricted use**

This agreed-upon procedures report (the "AUP Report") is intended solely for the information and use of the Board of Directors of the Company, in the context of its obligations arising from the announcement with reference number 8/259/19.12.2002 of the Board of Directors of the Hellenic Capital Market Commission, as amended by the announcement referenced 10/566/26.10.2010 and 5/760/14.07.2016 and the provisions of the article 25 of the Law 2778/1999, and is not intended to be and should not be used by anyone else. This report is not to be used for any other purpose, since it is limited to what is referred above and does not extend to the Company's interim condensed financial information for the period ended as of June 30, 2023, for which we will issue a separate interim review report.

**Responsibilities of the Engaging Party**

The Engaging Party has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. The Engaging Party is responsible for the Subject Matter on which the agreed-upon procedures are performed. The sufficiency of these procedures is solely the responsibility of the Engaging Party.

**Responsibilities of the Practitioner**

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Engaging Party and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness, or the sufficiency of the agreed-upon procedures described below either for the purpose for which this AUP Report has been requested or for any other purpose. This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

**Our independence and quality management**

In performing the Agreed-Upon Procedures engagement, we complied with the ethical requirements in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). We are not required to be independent for the purpose of this engagement; however, we complied with the independence requirements of the IESBA Code that apply to assurance engagements other than financial audit or review engagements. We are the independent auditor of the Entity and therefore we also complied with the independence requirements of the IESBA Code that apply in context of the financial statement audit. EY applies International Standard on Quality Management 1 (ISQM-1), Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly designs, implements and operates a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Description of procedures performed**

We have performed the procedures described below, which were agreed upon with the Board of Directors of the Company, pursuant to the engagement letter dated July 24, 2023, in the Investment Schedule as of June 30, 2023, in the context of the requirements of the announcement with reference number 8/259/19.12.2002 of the Board of Directors of the Hellenic Capital Market Commission, as amended by the announcement referenced 10/566/26.10.2010 and 5/760/14.07.2016, and the provisions of the article 25 of the Law 2778/1999.

**Procedures performed**

Especially, our procedures performed are summarized as follows:

- 1) For completeness purposes, we compared the contents of information included in the Investment Schedule with the requirements of article 25 of the Law 2778/1999 as in force, and the announcement referenced 8/259/19.12.2002 of the Board of Directors of the Hellenic Capital Market Commission, as amended by the announcement referenced 10/566/26.10.2010 and 5/760/14.07.2016, which relate to Real Estate Investment Companies.
- 2) We reconciled the details of the real estate properties that are included in the Company's Investment Schedule under the column "Property Description" with those included in the Valuation Reports, that were issued by the Independent Valuers, as of June 30, 2023.
- 3) We reconciled the fair value of the investment properties that are listed in the Company's Investment Schedule column "Fair Value" with those that are included in the corresponding Valuation Reports, that were issued by the Independent Valuers, as of June 30, 2023.
- 4) We reconciled the total fair value of the investment properties that is included in the Investment Schedule with the fair value of the Company's unaudited accounting records, that have been prepared for the period ended June 30, 2023.
- 5) We reconciled the information included in the Company's Investment Schedule presented in the column "Current value of investment in subsidiary" with the net asset value of those companies, on which the Company has invested, as presented in the unaudited accounting records of the Company, that have been prepared for the period ended June 30, 2023.
- 6) We reconciled the financial information that is included in the Company's Investment Schedule with the unaudited accounting records of the Company, that have been prepared for the period ended June 30, 2023.
- 7) We agreed that the calculations in the Investment Schedule are arithmetically accurate.

**Findings**

Based on the aforementioned procedures performed, we identified the below:

- 1) The Investment Schedule includes all the information in compliance to the article 25 of the Law 2778/1999 as in force, and the announcement referenced 8/259/19.12.2002 of the Board of Directors of the Hellenic Capital Market Commission, as amended by the announcement referenced 10/566/26.10.2010 and 5/760/14.07.2016, which relate to Real Estate Investment Companies.
- 2) The details of the real estate properties that are included in the Company's Investment Schedule under the column "Property Description" reconcile with those included in the corresponding Valuation Reports, that were issued by the Independent Valuers, as of June 30, 2023.
- 3) The fair value of the investments in real estate properties that appear in the Company's Investment Schedule column "Fair Value" reconcile with those that are included in the corresponding Valuation Reports, that were issued by the Independent Valuers, as of June 30, 2023.
- 4) The total fair value of the investments in real estate properties that are included in the Investment Schedule reconciles with the fair value of the Company's unaudited accounting records, that have been prepared for the period ended June 30, 2023.
- 5) The information included in the Company's Investment Schedule presented in the column "Current value of investment in subsidiary" reconcile with the net asset value of those companies, on which the Company has invested, as presented in the unaudited accounting records of the Company, that have been prepared for the period ended June 30, 2023.
- 6) The financial information included in the Company's Investment Schedule reconcile with the unaudited accounting records of the Company, that have been prepared for the period ended June 30, 2023.
- 7) The calculations in the Investment Schedule are arithmetically accurate.

Athens, August 1, 2023  
The Certified Auditor Accountant

Eleonora Seka  
ΣΟΦΙ Ρ Ν 50131

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