



## Financial statements commentary notices 2022

IDEAL HOLDINGS S.A. informs that the 2022 Annual Financial Statements have been prepared under the IFRS and the Proforma Financial Results are also included, as announced by the Company on 22.02.2023.

For a better understanding of the differences between the Financial Results under the IFRS (hereinafter **IFRS**) and the Proforma Financial Results (hereinafter **Proforma**) please review the following table:

<b>Financial Results</b>	<b>Proforma</b>	<b>IFRS</b>
Acquisitions of Companies (Netbull, Coleus, BYTE)	Financial results for the full year are included	Financial results since the date of acquisition are included
Transfer of companies (Three Cents)	Financial results and the profit from the sale are not included	Financial results are included up to the transfer date.  The profit from the sale increases the financial results equally.
Stock option accounting result	Is not included	Is included

Athens, 10/04/2023