Independent Auditor's Report

To the Partners of the company "C. CHIONIS CONSULTING ENGINEERS SA"

Report on the Audit of the Financial Statements

We have audited the financial statements of C. CHIONIS CONSULTING ENGINEERS SA. (the "Company"), which comprise:

the statement of financial position as at 31 December 2020, and

the income statement

changes in equity and cash flows for the year then ended, and notes to the financial statements, including a

summary of significant accounting policies.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2020, and its financial performance and its cash flows for the for the year ended on this date, as well as the relevant appendix.

Emphasis of Matter

In our opinion, in addition to the effects of the issues mentioned in the paragraph of our report "Basis for reservations", the attached financial statements present reasonably, in every material respect, the financial position of the company "C CHIONIS CONSULTING ENGINEERS A. E'" as at 31 December 2020, its financial performance and cash flows for the year ended on that date, in accordance with the provisions of Law 4308/2014 as in force.

Our audit revealed that:

1. The Accounts "Commercial receivables" and "Other receivables" include 'slowly' moving balances with a delay in collection of approximately € 208.000 for which no relevant provision has been formed for possible loss.

2. The Company has not form a provision for compensation of staff due to leaving the service. As of December 31, 2020, the total amount of the unformulated provision amounts to € 56.000, with the result that the provisions appear reduced by € 56.000, the equity appears increased by € 56.000 and the profit results to appear increased by € 32.000.

3. No provision has been made for any additional taxes and surcharges in relation to the unaudited fiscal years 2018 to 2020. This could not be determined in the context of our audit.

4. The Company has in force leasing agreements for which the appropriate accounting treatment provided in accordance with article 18 of Law 4308/2014 has not been applied. As a result that the short-term and long-term liabilities appear in total increased by € 167.000 (approximately) and the equity equally reduced.

We conducted our audit in accordance with the International Standards on Auditing (IAS) as they have been incorporated into Greek law. Our responsibilities according to these standards are further described in the section of our report "Auditor responsibilities for the audit of financial statements". We are independent of the Company, throughout our appointment, in accordance with the Code of Ethics for Professional Auditors of the Council of International Standards of Ethics of Auditors, as it has been incorporated into Greek Legislation and the ethical requirements related to the audit of financial statements in Greece and we have fulfilled our ethical obligations in accordance with the requirements of applicable law and the aforementioned Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for a reserved opinion.

Another subject

The financial statements of the Company for the previous year ended 31/12/2019 have not been audited by another auditor since the Company was not obliged to be audited.

Responsibilities of the management on the financial statements

The management is responsible for the preparation and reasonable presentation of the financial statements in accordance with the provisions of Law 4308/2014 as in force, as well as for those internal control valves that the management determines as necessary, in order to enable the preparation of financial statements free from material error due to either fraud or error.

During the preparation of the financial statements, the management is responsible for the evaluation of the Company's ability to continue its activity, disclosing where such a case occurs, the issues related to the continuing activity and the use of the accounting principle of the continuing activity, except and if the management either intends to liquidate the Company or to cease its activity or has no other realistic alternative than to take these actions.

Auditor responsibilities for auditing the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement due to fraud or error, and to issue an auditor's report containing our opinion. Reasonable assurance constitutes a high level assurance, but it is not a guarantee that the audit carried out in accordance with the EIA, as they have been incorporated in Greek Legislation, will always detect a material error, when it exists. Errors may arise from fraud or error and are considered material when, individually or in aggregate, they could reasonably be expected to influence users' financial decisions based on these financial statements.

As a task of the audit, according to the EIA as they have been incorporated in the Greek Legislation, we exercise professional judgment and we maintain professional skepticism throughout the audit. Also:

• We identify and evaluate the risks of material misstatement of the financial statements, whether due to fraud or error, by designing and carrying out audit procedures in response to those risks and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of non-detection of material error due to fraud is higher than that due to error, as fraud may involve collusion, forgery, intentional omissions, false assurances or circumvention of internal control flaps.

• We understand the internal control flaws related to the audit, in order to design audit procedures appropriate to the circumstances, but not in order to express an opinion on the effectiveness of the Company's internal control flaps.

• We evaluate the adequacy of the accounting principles and methods used and the reasonableness of the accounting estimates and the relevant disclosures made by management.

• We decide on the appropriateness of the use by the management of the accounting authority of the continuing activity and based on the audit evidence obtained as to whether there is material uncertainty about events or circumstances that may indicate material uncertainty as to the Company's ability to continue its activity. If we conclude that there is material uncertainty, we are obliged to draw attention to the relevant disclosures in the auditor's report or if these disclosures are insufficient to differentiate our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or circumstances may result in the Company ceasing to operate as an ongoing activity.

• Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements reflect the underlying transactions and events in a way that achieves a fair presentation.

Among other things, we report to management, the planned scope and timing of the audit, as well as significant audit findings, including any significant deficiencies in the internal control valves we identify during our audit.

Report on other Legal and Regulatory Requirements

Taking into account that the Management is responsible for the preparation of the Management Report of the Board of Directors, pursuant to the provisions of paragraph 5 of article 2 (part B) of Law 4336/2015, we note that:

a) In our opinion, the Management Report of the Board of Directors has been prepared in accordance with the applicable legal requirements of article 150 of Law 4548/2018 and its content corresponds to the attached financial statements for the year ended 31.12.2020.

b) Based on the knowledge we acquired during our audit, for the company "C. CHIONIS CONSULTING ENGINEERS SA" we have not identified any significant inaccuracy in the Management Report of its Management.

HELLENIC AUDITING S.A.

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Matriculation Number of Certified

Auditor Accountants institute : 156

Athens, 10.29.2021

Andreas Tsamakis

Certified Charter Accountant

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