

YODA PLC

FOR THE YEAR ENDED
DECEMBER 2023



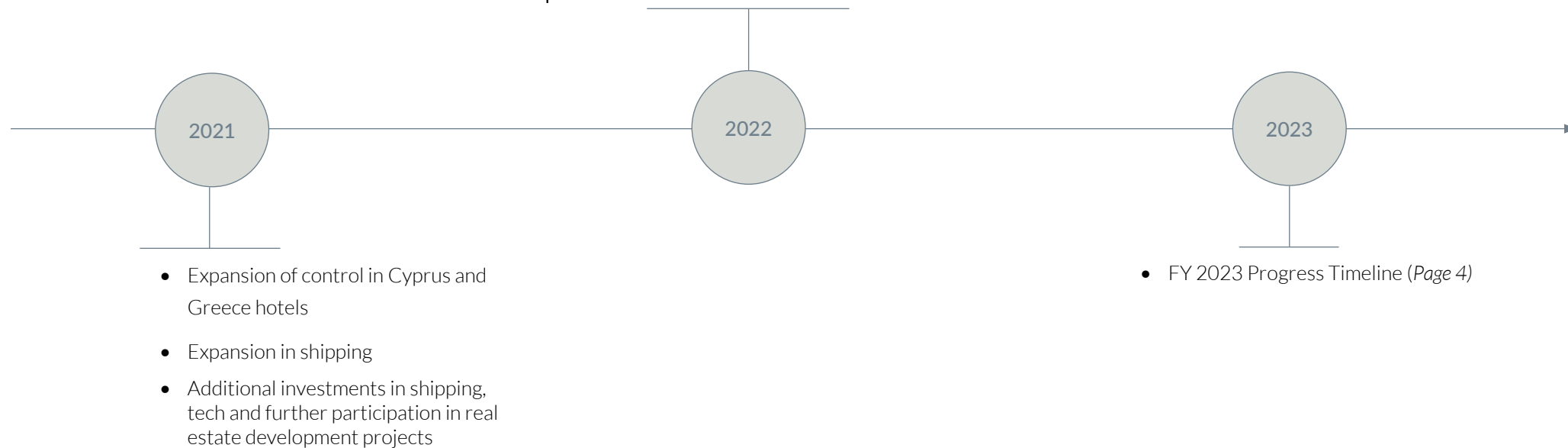


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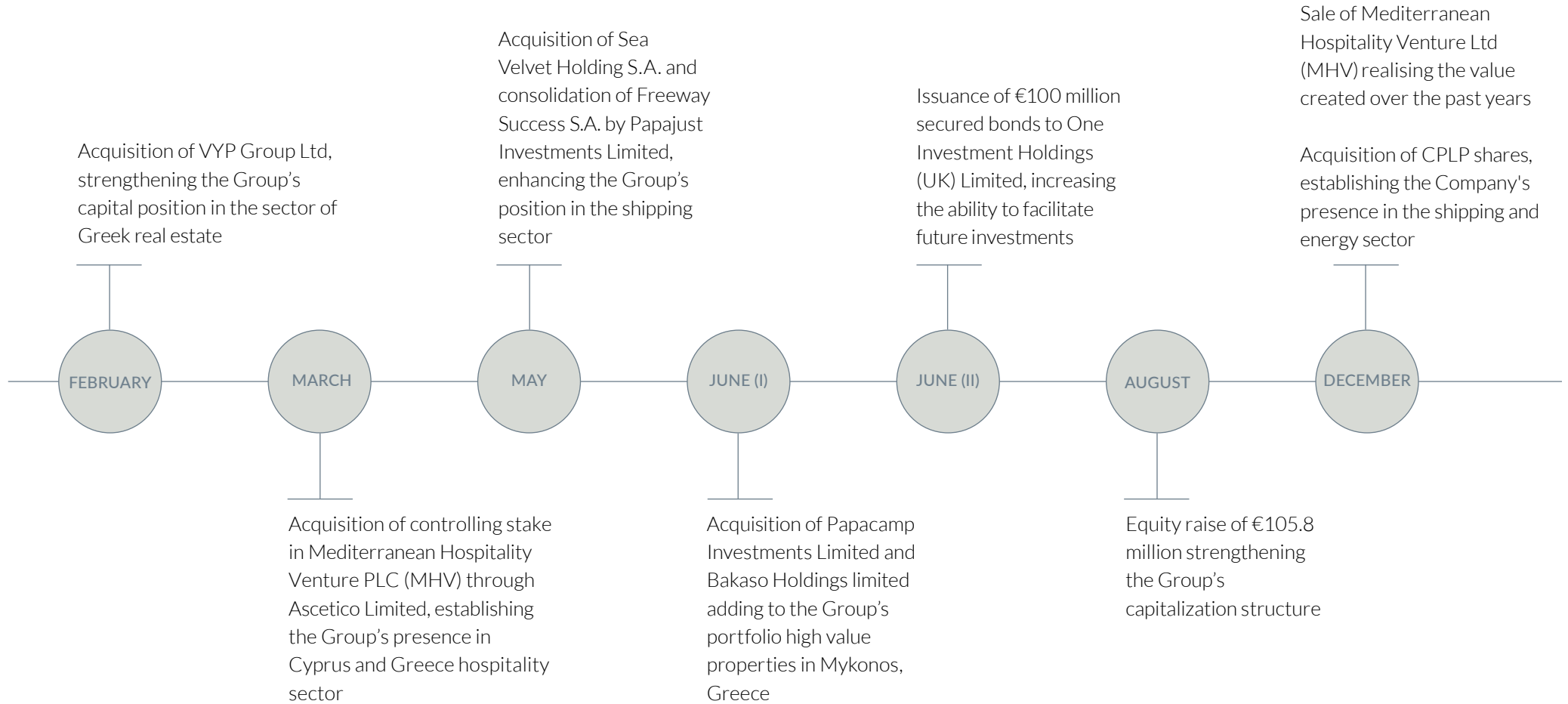
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COMPANY TIMELINE

- Additional expansion in hotels in Greece and Cyprus
- New investments in tech and participations in real estate development projects
- The Company is listed on Cyprus Stock Exchange Emerging Companies Market



2023 - SIGNIFICANT TRANSFORMATION FOR YODA PLC



KEY FINANCIALS

Financial Position Highlights

In € millions unless otherwise indicated	Dec 2023	Dec 2022
Total Assets	1.957	560
NAV per share	€0,64	€0,53
Investment Property	576	-
Assets held for sale	753	-
Cash liquid assets (including those under held for sale)	128	5
Total financial debt (including those under held for sale)	302	188
Equity Ratio	59%	62%
Net debt to Total Assets	15%	34%

Key Financials

In € millions unless otherwise indicated	1-12/2023	Change	1-12/2022
Revenue	17.1	340%	3.9
Other Operating Income	96.2	146%	39.2
Operating Profit	93.2	259%	26.0
Share from Profit from Associates	127.9	361%	3.6
Net Profit	219.6	852%	23.1
Net Profit to equity	19.2%	-	6.6%
EBITDA	256.6	-	-
Earnings per share	€0.151	-	€0.095

LETTER FROM THE CEO

Dear Partners and Investors,

As we conclude the year 2023, I am happy to share the remarkable journey **YODA PLC** (“Yoda”) has made since its listing on the Cyprus Stock Exchange’s Emerging Companies Market in late 2022. The past year has seen transformative growth, marked by dynamic changes and extensive restructuring. I am proud to report that during this period, our company’s valuation has more than tripled, from €346 million to €1.15 billion.

This substantial growth has been propelled by strategic acquisitions, aligned with our vision, amplifying our presence in key sectors, such as real estate, hospitality and shipping. Navigating the dynamic financial landscape and challenges, Yoda executed a series of transactions that not only strengthened our foothold in existing fields but also paved the way for diversification and innovation.

Among the achievements in 2023, the acquisition of **VYP Group Ltd (“VYP”)** stands out. This move solidifies our position in the Greek real estate sector, as VYP brings with it a substantial portfolio of prime commercial buildings, as well as ultra luxury residential and mixed-use development projects in Greece. This addition expands our footprint in the Greek property market and sets the stage for future opportunities in the region.

In the hospitality sector, securing a controlling stake in **Mediterranean Hospitality Venture PLC (“MHV”)**, which specializes in upscale hospitality and development of premium residential projects, through a Yoda’s subsidiary, marked a significant milestone. The subsequent sale of MHV later in the year demonstrates our commitment to realizing the value created over time. Over the past three years, we have collaborated with our partners to establish MHV as a leading hospitality platform in the Mediterranean region. The real estate sector remains a crucial pillar for Yoda, and we remain focused on capturing growth opportunities within this strategically important asset class. We decided to invest in PRODEA, the largest and most diversified REIT in Greece, well positioned in various asset classes within the real estate arena, and we have confidence in their ability and commitment to unlock further value in their portfolio.

Another expansion of our high-value real estate holdings occurred with the acquisition of **Papacamp Investments Limited**, which owns real estate assets in Greece, particularly plots of land in Mykonos where a luxurious hotel is currently under construction. Expected to begin operation in 2025, the hotel will feature units of diverse sizes, most of which with direct access to the beach, several restaurants, a luxury retail center and spa. It promises to become the leading upscale destination in one of the most cosmopolitan islands in the world.

Additionally, the acquisition of **Bakaso Holdings Limited** added prestigious properties in Mykonos, leased to businesses operating under the renowned “Nammos” brand. This includes the “Nammos Village,” a luxury retail and lifestyle center located on Psarou beach. The Village boasts a high-end bar and restaurant, four upscale cabanas and a complex of brand pop-up stores. In operation since 2018, Nammos Village has earned global recognition, establishing itself as a top-tier destination.

These two acquisitions, concluded in 2023, perfectly align with our commitment to enhancing the quality and diversity of our asset portfolio.

In the shipping sector, significant achievement involves the acquisition of shares in **Capital Product Partners L.P. (“CPLP”)**, an international shipping company traded on the NASDAQ, specializing in the seaborne transportation of natural gas. As one of the prominent publicly listed US owners of two-stroke liquefied natural gas (LNG) carriers, CPLP currently operates nine carriers, with an additional nine expected to be delivered in the next three years. CPLP is strategically positioned to capitalize on the robust fundamentals of the LNG industry, with six open LNG carriers scheduled for delivery between 2026-2027, and exclusive rights to a unique fleet of LCO2 and ammonia carriers.

Other noteworthy developments include Papajust Investments Limited’s acquisition of **Sea Velvet Holding S.A.** and the consolidation of **Freeway Success S.A.** These ventures have invested in a fleet comprising 18 bulk carriers and one tanker vessel.

The endeavours outlined above strengthen our standing in the shipping industry, opening new avenues for expansion and collaboration. They mark further diversification of Yoda's investment portfolio, contributing to Yoda's goals and long-term plans for shipping investments.

While our primary focus remains on the real estate and shipping sectors, we actively explore potential investments in other industries that are connected or closely aligned with our main areas of expertise. These complementary investments aim to enhance our current operations and support our overall growth objectives.

Financial structuring and capitalization have seen significant strides in 2023. Yoda successfully issued €100 million in secured convertible bonds to **OneIM**, a globally respected investor. This move improved our capitalization structure and provided necessary funds to broaden our portfolio and pursue investments aligned with our overarching goal of generating robust returns. Our recent equity round witnessed the issuance of €105,8 million in new shares at €0,60 per ordinary share, compared with the share listing price of €0,50 at YE2022. This move empowers us to sustain our growth trajectory and structure new investments with growth potential.

As Yoda navigates the intricate landscape of global markets, we remain highly dedicated to responsible and sustainable growth. This year, we took a proactive stance by initiating the implementation of industry-leading environmental, social, and governance (ESG) practices. We have adopted the European Sustainability Reporting Standards (ESRS) in anticipation of forthcoming regulations.

The abovementioned measures contributed to Yoda's success in 2023. However, the year also presented substantial challenges in its target markets for investment. In the shipping sector, the attacks by the Houthis in the Bab al-Mandab straits have left a profound impact on the shipping market, contributing to heightened instability for investors on a global scale. Simultaneously, global inflation has introduced uncertainties and triggered price volatility

in the real estate sector, rendering the market environment unpredictable. Furthermore, the ongoing war in Ukraine and Israel added an additional layer of uncertainty, in a market that had only recently started recovering from the aftermath of Covid-19.

These challenges, shaped by both geopolitical events and economic factors, have significantly amplified the complexity of Yoda's operations. Formulating strategic responses has become imperative to ensure resilience and sustained growth amid the ever-evolving global conditions. The interconnected challenges of fluctuating interest rates, geopolitical tensions, and soaring inflation demanded a nuanced and forward-thinking approach to navigate the current landscape.

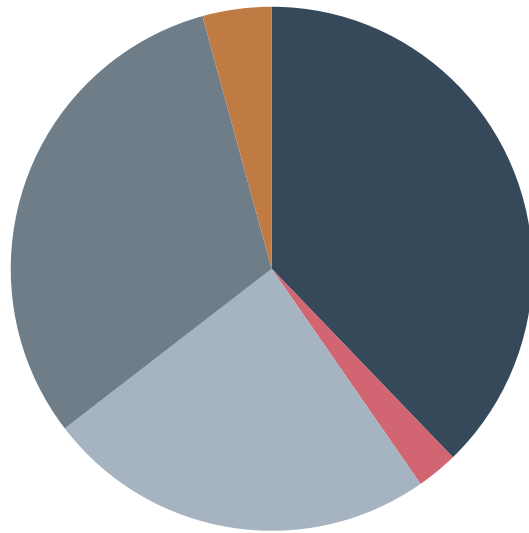
The successful completion of these transactions during the year reflects the dynamic and strategic management approach that defines Yoda. We continue to execute our investment strategy with diligence, assessing opportune moments for entry or exit to ensure the best results for our stakeholders. As we look ahead, we are confident that the foundations laid in 2022 and 2023 have positioned us favorably for sustained success and continued growth in the future.

Thank you for your ongoing trust and partnership.

Sincerely,

Alon Bar
Chief Executive Officer
YODA PLC

COMPANY SNAPSHOT



Current Portfolio Allocation

- Hospitality
- Shipping
- Real Estate
- Technology
- Other

Share Information:

- ISIN number: CY0200380711
- Price: €0.61
- 52W High / Low: €0.50
- Market Cap: €1,099.28mln
- Shares in Issue: 1,802,096,023
- Yearly yield 22%




Hospitality

-  Properties: 7
-  Rooms (approx.) 1024
-  F&B Outlets 24
-  Development Potential


Technology & Healthcare



Other Real Estate

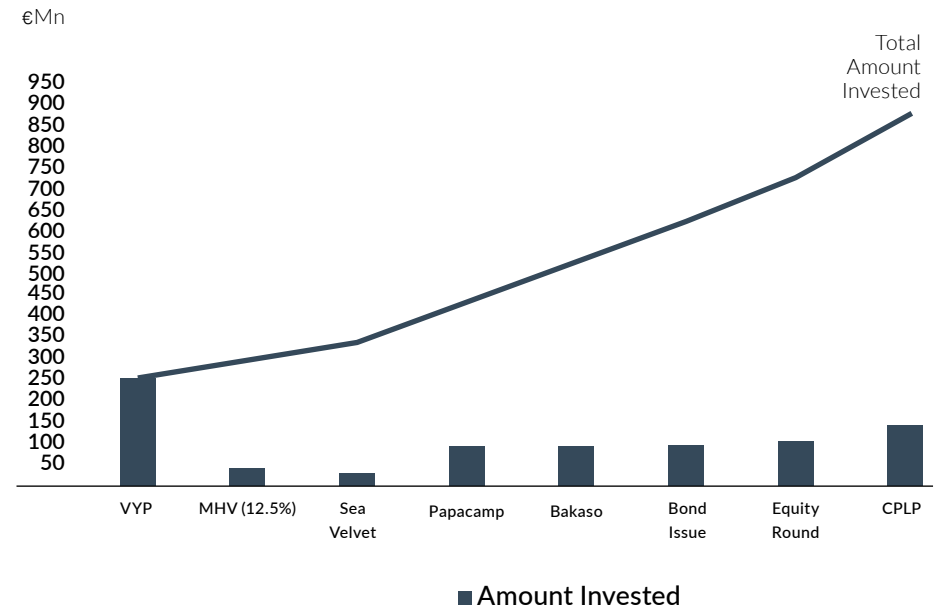
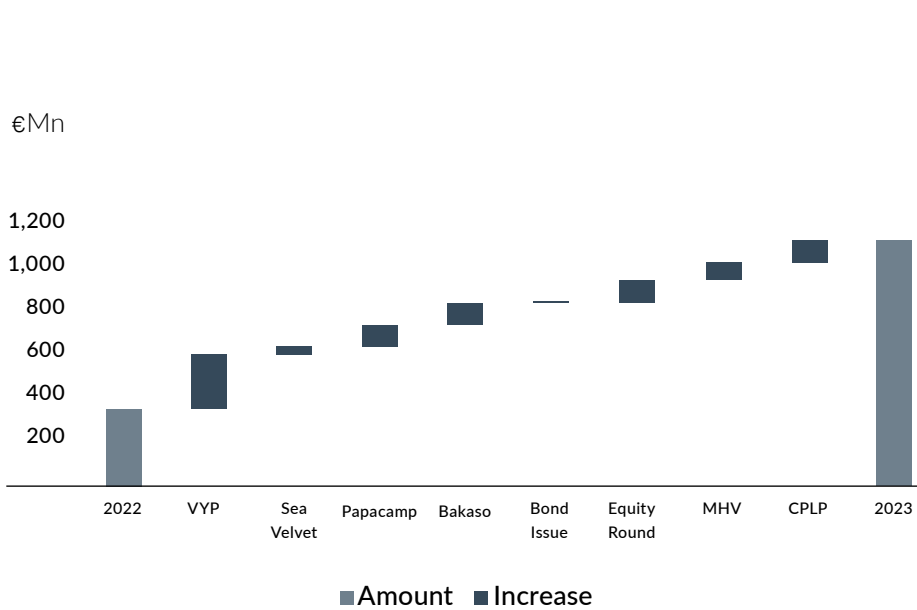
-  Properties: 31
-  SQM: >100.000
-  Location: Greece

Shipping

- Participation in:
-  50 Vessels

EQUITY - NAV TIMELINE

INVESTING



- Highly skilled to identify and invest in new opportunities
- Robust and highly liquid Balance Sheet
- Strong ability to raise finance
- Excellent exit timing maximizing cash flows and profit



HOSPITALITY PORTFOLIO



YODA PLC & MEDITERRANEAN HOSPITALITY VENTURE (MHV)

Unique investment opportunity capitalized on the recovery of the hospitality industry. YODA PLC and MHV took advantage of the current market dislocation through acquisitions and development of high end hotels strategically benefiting from the expected recovery of the hospitality industry .

The subsequent sale of MHV later in the year demonstrates our commitment to realizing the value created over time. Together with our partners, we are proud to have developed MHV in the past years as one of the leading hospitality platforms in the Mediterranean. The real estate sector remains a cornerstone of Yoda Group, and we remain focused on capturing growth opportunities in this strategically important asset class. We decided to invest in Prodea, being the largest and most diversified REIT in Greece, well positioned in various asset classes within the real estate arena, and we believe in their ability and commitment to unlock further value in their portfolio.





MHV PORTFOLIO

MHV PORTFOLIO METRICS



Properties
5



Rooms
924



F&B Outlets
23



Development
Potential



FY 2023
Performance
Revenue €57m





PARKLANE

A Luxury Collection



Limassol, Cyprus

The only internationally branded luxury beach resort in Cyprus, Parklane a Luxury Collection Resort & Spa, Limassol, features 222 rooms, 34 suites and 18 villas, the award winning Kalloni Spa and international branded restaurants such as Nammos Limassol and LPM Restaurant & Bar.

Key Facts

- 274 Rooms
- 6 F&B Outlets
- €54m Turnover (FY 2023)
- 5 (out of 20) residential units available for sale

Key Partnerships





APHRODITE HILLS



Paphos Cyprus

The only integrated resort in Cyprus and one of the internationally awarded resorts in the region. It includes a 290-key hotel, a luxurious spa, 8 restaurants, a village square, an 18 hole award winning PGA golf course and tennis academy, property management services, and real estate development.

Key Facts

- 290 Rooms
- 8 F&B Outlets
- 18 hole Award Winning PGA Golf

Key Partnerships





EXTERIOR RENDERING (Work In Progress)



INTERIOR RENDERING (Work In Progress)

THE LANDMARK

Nicosia, Cyprus



An iconic hotel, strategically located in the heart of Nicosia. The Landmark is a prime property currently being renovated with the intention of being converted into an Autograph Collection hotel by Marriott. The hotel benefits from the adjacent development of a residential and an office tower.

Key Facts

- 294 Rooms
- 5 F&B Outlets
- Renovation & Construction under development
- 53 apartments and 16,500sqm. of A Grade Offices

Key Partnerships



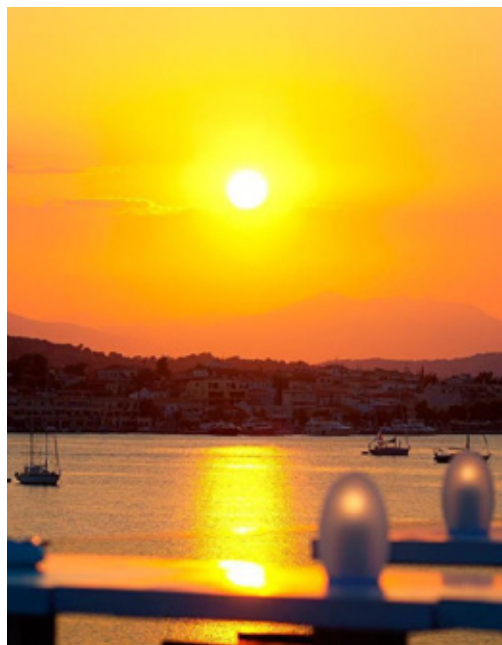
EXTERIOR RENDERING (Work In Progress)



EXTERIOR RENDERING (Work In Progress)

AUTOGRAPH
COLLECTION®
HOTELS





NIKKI BEACH RESORT & SPA

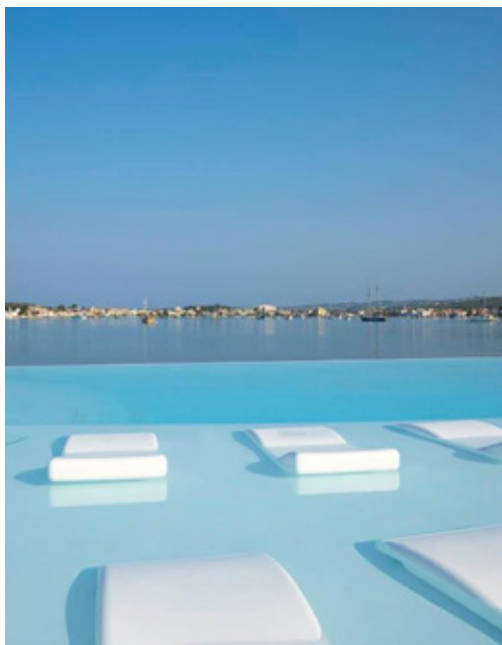


Porto Heli, Greece

Nikki Beach Resort & Spa Porto Heli spans 8,000 square meters and includes 66 state-of-the-art hotel rooms and suites, one restaurant, the brand's world renowned Beach Club, Nikki Spa and unique top-line amenities.

Key Facts

- 66 Rooms
- 4 F&B Outlets
- €3m Turnover (FY 2023)





PORTO PAROS RESORT

Paros, Cyclades, Greece

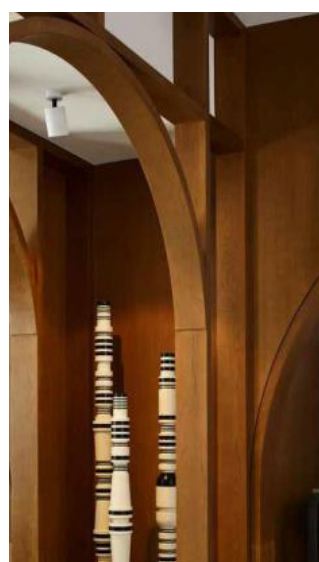
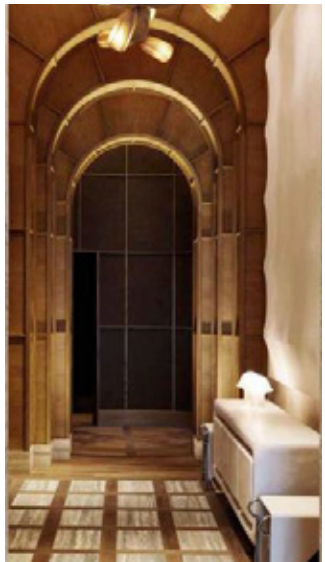
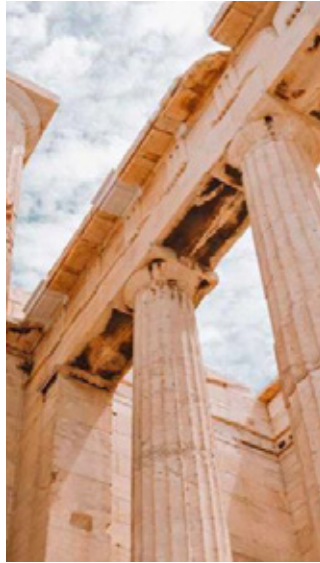
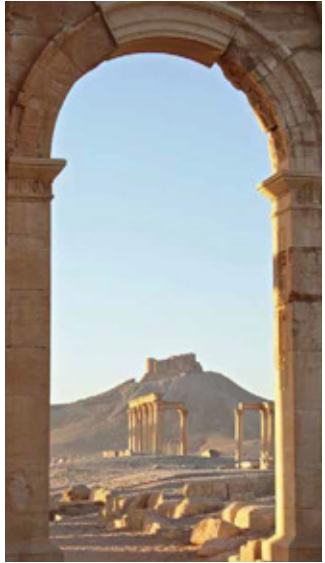
The hotel is located at a premium location with unobstructed views from all angles opposite Naousa. It has 120,000 square meters available for development with direct access to a beach frontage of 1,000 meters. The under-development hotel will have a wide variety of different room types, with suites with private pools, beach villas, and a number of different pools. The hotel will be operated by an upscale international hotel operator that has been long associated with refinement, sophistication, and originally European service levels that were a benchmark for all luxury hotels. Currently, the hotel is under permitting process and is expected to be operational in 2026.

Key Facts

- 233 Keys
- 10 F&B Outlets
- c.1,000m of beachfront
- 30 Retail Shops



The re-imagining of Aegean hospitality



PORTO PAROS RESORT

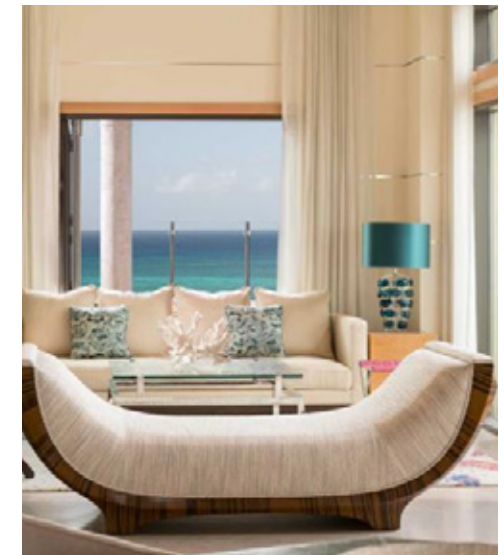
Paros, Cyclades, Greece

“Philoxenia” meaning “love of the foreign”, is about much more than a warm welcome. It is a complex moral code with deep roots.

Greek traditional interiors with feature walls of paneling, mosaics, repeating decorative patterns, and carved details will be referenced in the design.

The iconic symbolism of classical Greek decorative art and motifs will be referenced through contemporary interpretations.

The beauty and strength of columns, arches, stone, and scale are our inspiration for the interior of the hotel.





YODA PORTFOLIO

YODA PORTFOLIO METRICS



Properties

2



Retail Shops

29



F&B Outlets

1



Development
Potential



Performance
(FY 2023)

Rental Income €3m





NAMMOS & NAMMOS VILLAGE



Mykonos, Cyclades, Greece

12,000sqm full of green and water elements with special art pieces create the ideal essence of luxury, 10' away from Mykonos town. 5 state-of-the-art buildings with some of the most sophisticated international luxury brands that await shoppers from around the globe to combine the Nammos beach life and gastronomic adventure with a high-end shopping catwalk.

Key Facts

Property Company with 29 retail shops

Rental Income €3mn (FY 2023)

Key Partnerships



GUCCI



DIOR





AQABA RESORT

Mykonos, Cyclades, Greece

Aqaba Resort will feature an ultra-luxury hotel with 72 keys and 4 architecturally stunning villas, designed by renowned architect Shalini Misra. The Resort will also include several branded restaurants as well as retail offering and a branded SPA.

Key Facts

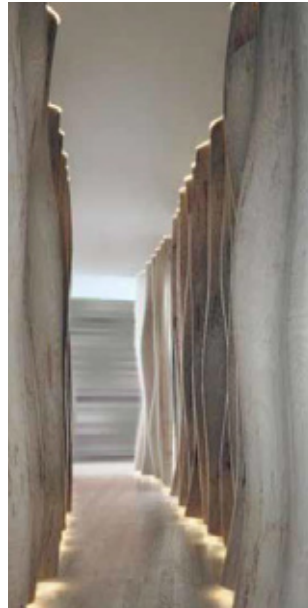
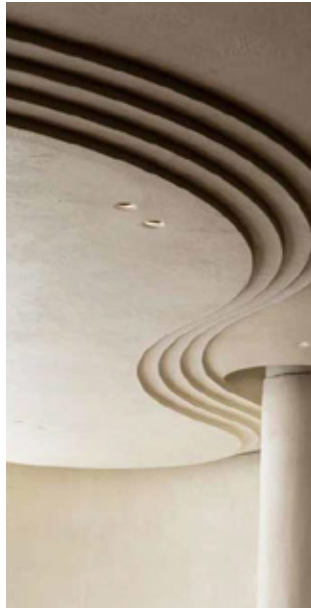
- 72 Keys
- 3 F&B Outlets
- 4 Stunning villas
- Under Construction (opening spring 2025)

Key Partnerships *



ROKA

* Under negotiation



AQABA RESORT

The re-imagining of Aegean hospitality

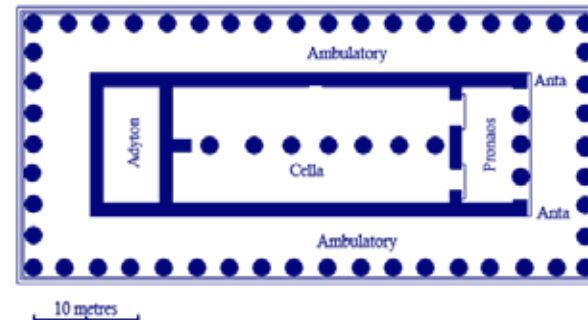
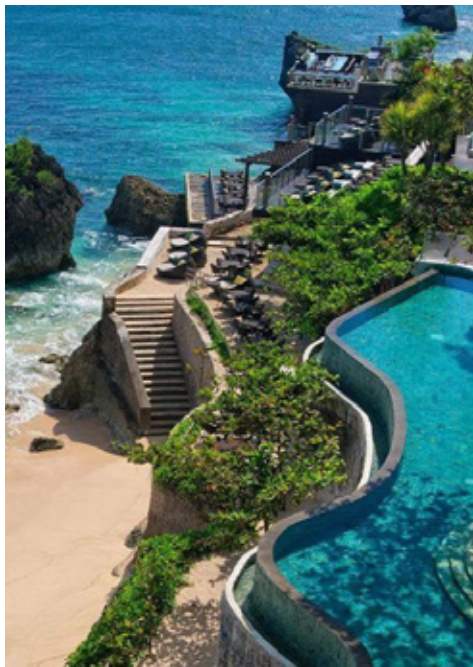
Mykonos, Cyclades, Greece

The long corridor will be a design feature with the floor pattern inspired by the pseudoperipteral layout of columns in ancient Greek temples. The great height of the ceiling will be curved and carved with ridges, another reference to ancient columns and craftsmanship.

The power of natural materials for one's wellbeing has been studied and proven. Touching natural materials is comforting and restorative.

By using marble for the vanity unit, floor and wall finishes along with white lime plaster, as used by the ancient Greeks, along with various layers of lighting a serene space will be created.

Water has a soothing quality from the dappled sunlight on it, the feel of it and the sound of its gentle movement. It is ever changing but it has a constant calming presence.



TOTAL HOSPITALITY PORTFOLIO METRICS



Properties
7



Rooms
1,024



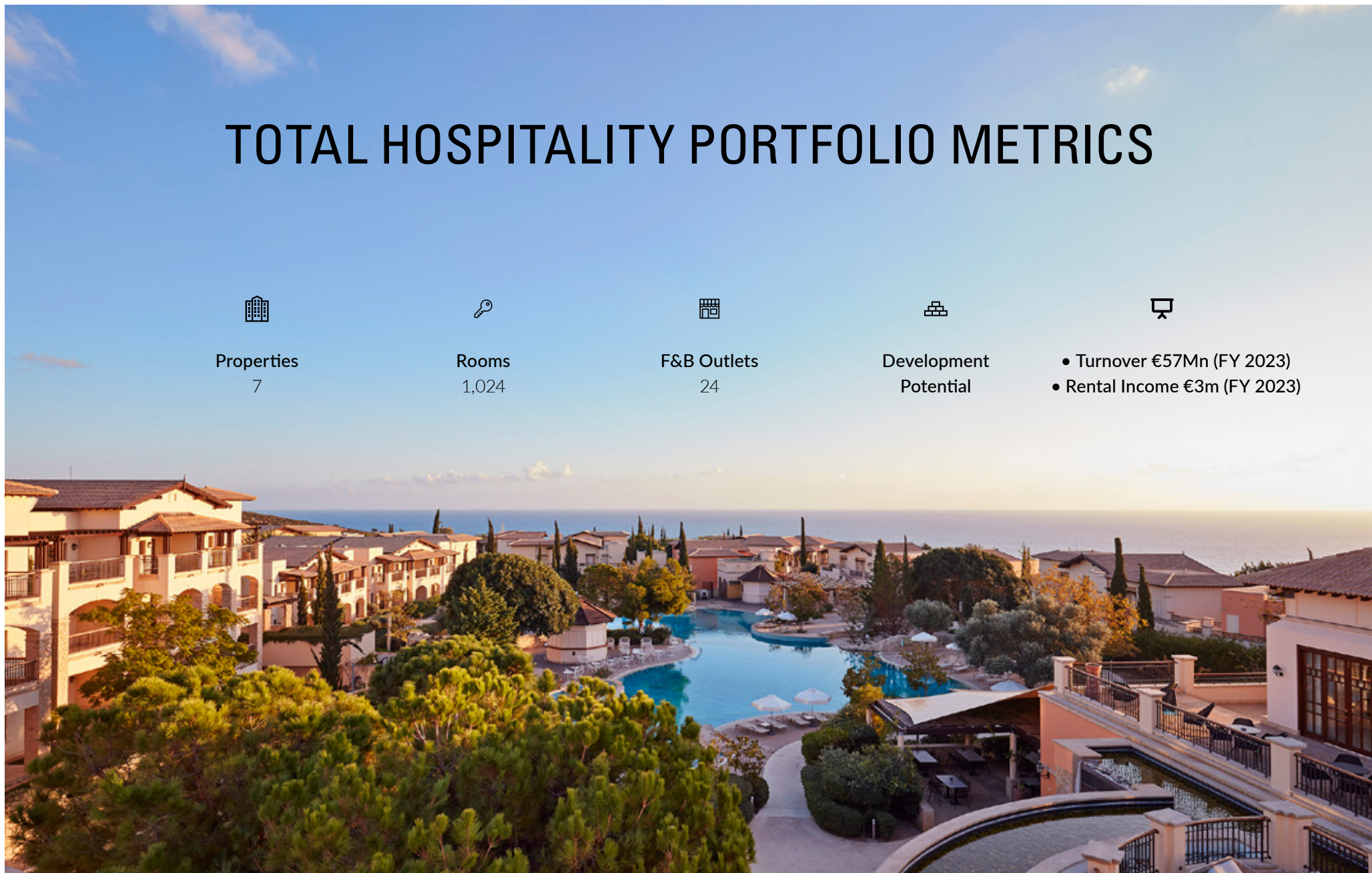
F&B Outlets
24



Development
Potential



- Turnover €57Mn (FY 2023)
- Rental Income €3m (FY 2023)





VYP PORTFOLIO



Properties
31



**Development
Potential**



Total Area
>100,000sqm



Rental Income
€12m (FY 2023)



Sofocleous street, 6 - 8



Mitropoleos and Dragoumi



Stadiou Street, 38

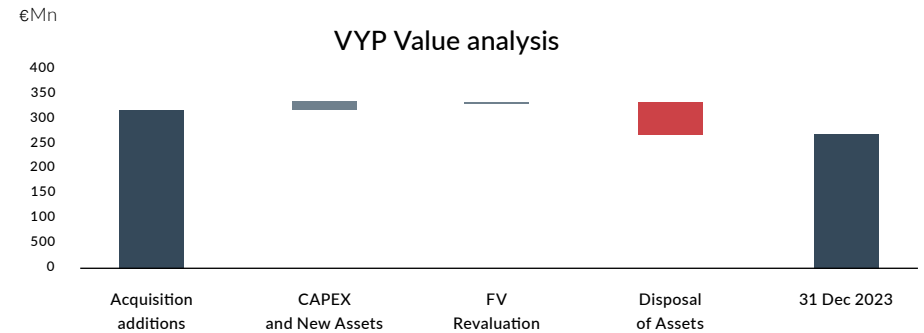
VYP PORTFOLIO

The Greek real estate portfolio comprises prestigious properties and buildings situated in central locations throughout Greece.

The majority assets are operational and generate income through lease agreements, with blue-chip tenants such as the National Bank of Greece, the Ministry of Migration, and other governmental organisations.

The portfolio also contains assets that are available for sale or under development. The combined area of these assets is over 100.000 sqm.

The current real estate market dynamics in Greece are strong evidenced by high value sales out of this portfolio generating high returns and realizing past years capital appreciation.





VYP PORTFOLIO

Key Development Projects

VYP is investing in high-end luxury constructions within the prestigious area of Psyhiko, one of the most affluent areas in Greece. VYP's projects stand out for their exceptional quality of construction and prime locations.



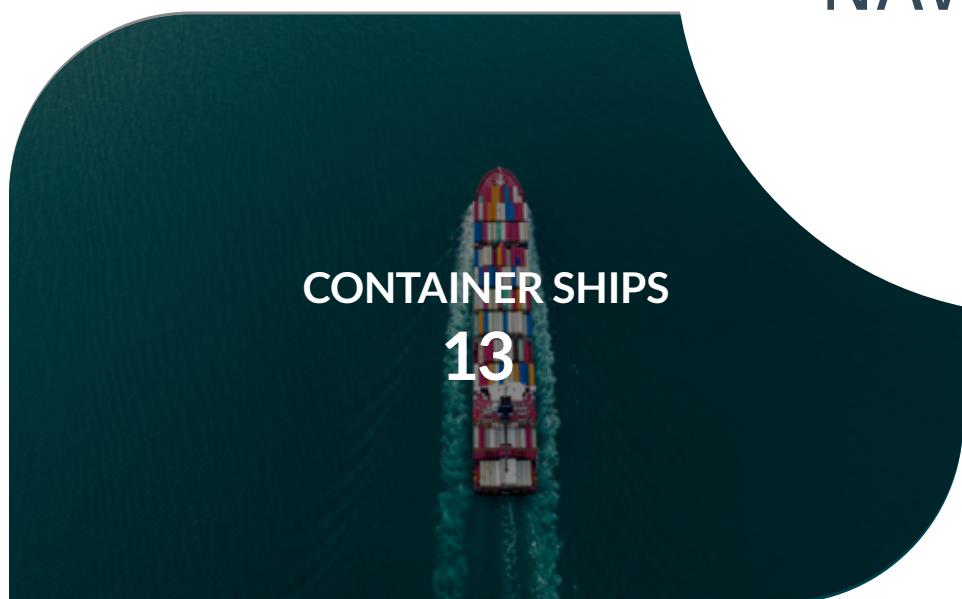
SHIPPING





SHIPPING

NAV €329Mn

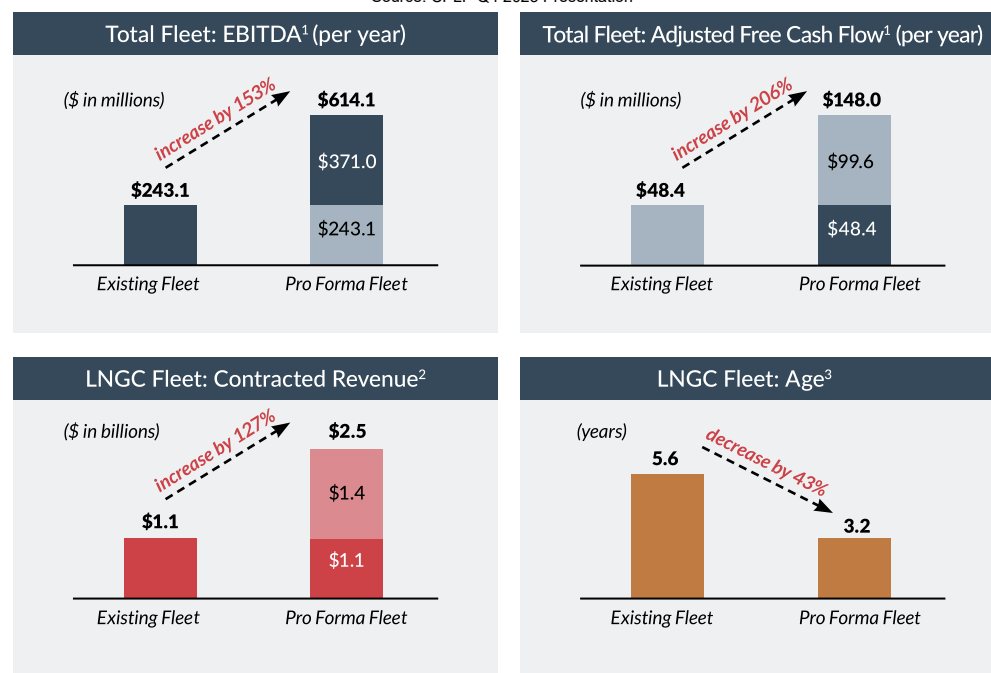




CAPITAL PRODUCT PARTNERS L.P.

The Company invested in CPLP, an international shipping company engaged in the seaborne transportation of natural gas and it is expected that the investments it holds shall assist the Company in achieving its goals and long-term shipping investment plans. More specifically, CPLP is one of the leading US publicly listed owner of two stroke LNG carriers with 8 currently operational and another ten under orders to be delivered within the next 3 years. CPLP is well positioned to take advantage of the strong fundamentals of the LNG industry with six open LNG/Cs delivering between 2026-2027 and rights of first refusal on a unique fleet of LCO2 and ammonia carriers offer the most environmentally friendly method of transporting large volumes of dry cargo long distances.

Source: CPLP Q4 2023 Presentation



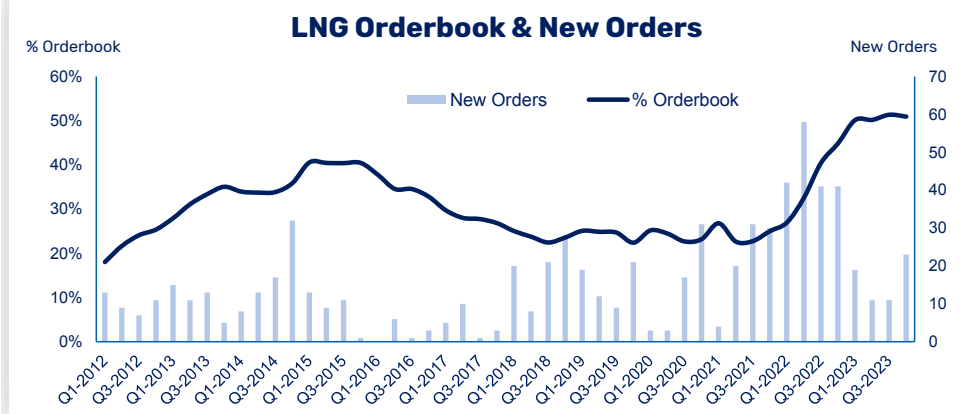
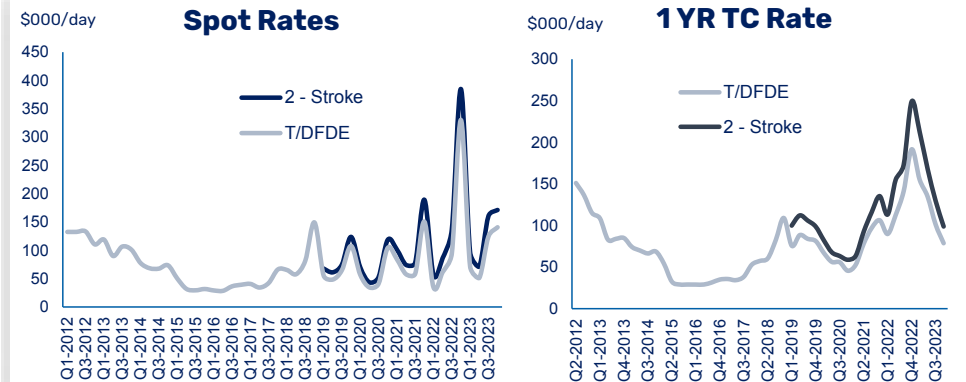
¹ Non-GAAP measures. Existing Fleet includes CPLP fleet as of 3Q2023. Pro Forma Fleet information includes expected EBITDA/Adjusted Free Cash Flow from one year of operation of all 11 LNGCs to be acquired and assumes the same EBITDA and Adjusted Free Cash Flow as 12 months ended September 30, 2023 of existing fleet, including containers.

² As of December 15, 2023

³ As of March 31, 2027 upon expected delivery of the last LNGC vessel to be acquired



CAPITAL PRODUCT PARTNERS L.P.



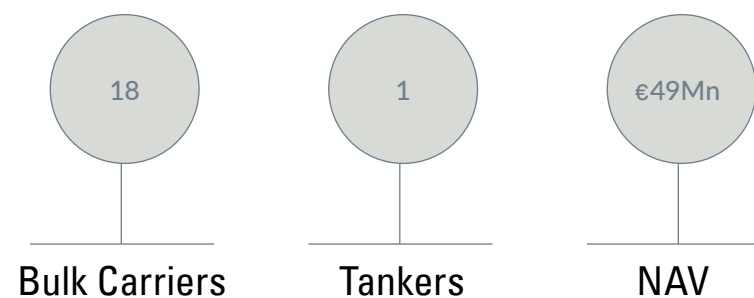
Source: Clarksons



SEA VELVET AND FREEWAY

The Company has invested in the shipping industry by engaging in the capital structure of established groups of companies involved in the ownership and operation of vessels. In addition, the Company has provided financing to support the operations and asset acquisitions of ship-owning companies. Through its participation in the aforesaid structure the Company has invested in operating vessels, most of which are bulk carriers.

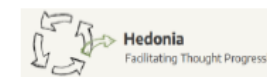
Bulk carriers are the backbone of the merchant fleet, transporting the raw materials that enable us, amongst other things, to house, heat and feed our populations and manufacture products. Bulk carriers offer the most environmentally friendly method of transporting large volumes of dry cargo long distances.



TECHNOLOGY AND HEALTHCARE

The Company has a diverse portfolio of technology investments, including unique leaders in health and wellness. In this sector, the Company targets start-ups with a competitive edge capable of revolutionizing the health and wellness market or introducing entirely new product areas. Additionally, Yoda has invested in venture capital funds exclusively dedicated to gaming, capitalising the founders' extensive expertise and experience in supporting companies as they transition into global leaders.

Investments in technology ventures come in various frameworks, including convertible loans, participation in seed preferred series, involvement in various Simple Agreements for Future Equity (SAFE), or subscription in funds focusing on technology.

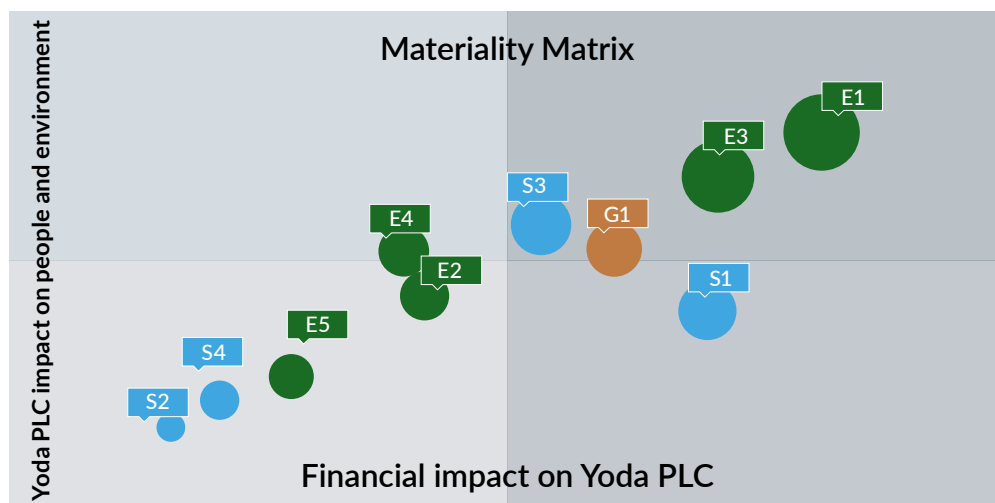
The logo for ANTIDO+E, featuring the word "ANTIDO" in blue and "+E" in orange.The logo for Quris.ai, with "Quris" in blue and ".ai" in a smaller font below it.The logo for xtrodes, featuring a stylized 'x' icon followed by the word "trodes".The logo for VUZE MEDICAL, with a colorful triangle icon above the text "VUZE MEDICAL".The logo for Alike, with the word "Alike" in a bold, sans-serif font.The logo for vgames, featuring a flame icon followed by the text "vgames".The logo for MDI Health, with "MDI" in red and blue and "Health" in blue, with the tagline "Medication. Data. Impact." below.The logo for Dendro Neurotech, with a tree icon and the text "Dendro Neurotech".The logo for behavidence, featuring a brain icon and the text "behavidence".The logo for Amäi Proteins, with "Amäi" in green and "Proteins" in black.The logo for Hedonia, with a circular arrow icon and the text "Hedonia Facilitating Thought Progression".The logo for DISRUPTIVEAI, with a large blue "D" icon and the text "DISRUPTIVEAI" below it.

PROGRESS ON ESG

Yoda embraces the new EU Corporate Sustainability Reporting Directive (CSRD) and the foundational European Sustainability Reporting Standards (ESRS). The Company believes that this directive and these standards will foster a more balanced, transparent, and uniform disclosure of sustainability information.

As a key element of Yoda’s work to prepare for the CSRD (Corporate Sustainability Reporting Directive), the company conducted a Double Materiality Assessment (DMA) with reference to the draft ESRS standards published from EFRAG in December 2023. Yoda conducted its first DMA this year to capture learnings that will help the group to improve its methodology in the years ahead.

In collaboration with Yoda’s ESG consultants a step-by-step process, scoring matrices, and a model for aggregation and prioritization was developed together with a round map to implement a full ESG policies by 2030. The starting point of the assessment was the impact assessment (inside-out) of Yoda’s impacts on the environment and society, A financial assessment (outside-in) of the sustainability-related risks the company is exposed to as a business in the short-medium and long term was carried out.



Environmental

E1 Climate change

- 1 Climate change adaptation (CCA)
- 2 Climate change mitigation (CCM)
- 3 Energy

E2 Pollution

- 4 Air
- 5 Water
- 6 Soil
- Living organisms
- Substance of (high) concern

E3 Water & marine resource

- 7 Water withdrawals
- Marine resources
- Water habitat degradation

E4 Biodiversity & ecosystems

- 8 Direct impact drivers on biodiversity loss
- Impact on the state of species
- 9 Impacts on the extent and condition of ecosystems
- 10 Impacts and dependencies on ecosystem services

E5 Resource use and circular economy

- 11 Resource inflows and usage
- 12 Resource outflows related to products and services
- 13 Waste

Reporting topics in scope

Topics marked with black colour in the list to the right were deemed immaterial from the start and thereby not included in the engagement process. Green represents Environmental topics, orange Social and blue Governance topics.

IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities
IRO-2 - Disclosure Requirements in ESRS covered by the undertaking’s sustainability statement

Social

S1 Own workforce

- 11 Working conditions
- 12 H&S
- 13 Equal treatment and opportunities
- 14 Talent development
- Other work related rights

S2 Workers in the value chain

- 15 Working conditions
- 16 Equal treatment and opportunities
- Other work related rights

S3 Affected communities

- Economic, social and cultural rights
- Civil and political rights
- Particular rights of indigenous rights

S4 Consumer & end-user

- Information related impacts
- Personal safety of consumers
- Social inclusion of consumers

Governance

G1 Business conduct

- 17 Corporate culture
- 18 Whistleblower protection
- Animal welfare
- Political & lobbying activities
- 19 Payment practices with suppliers
- Corruption and bribery

APPENDIX

COMPETITIVE ADVANTAGE

Proven Track Record

Managed by a team of professionals boasting a proven track record in real estate investment and development, coupled with particular expertise in extracting value from underperforming or undervalued assets. The team is strategically positioned to capitalize on market dislocations and arbitrage opportunities, thereby facilitating value creation.

Diversification

The Company invests in a well-diversified portfolio, which includes:

- Single assets, portfolios, companies, joint ventures, loan portfolios and equity and debt instruments.
- Investments in different industry sectors, such as, hospitality, real estate, technology, healthcare, and transportation.
- Investments in different geographic locations.

Active Ownership

The management team seeks to play an active role in the development of the portfolio companies in which the Company invests, as value can be created by the ability to influence a portfolio company's strategy, execution, exit timing and process. The Company seeks to provide portfolio companies with input in such matters as deal and industry experience, project management and planning capabilities and corporate finance insights.

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2023 €	2022 €
ASSETS		
Non-current assets		
Property, plant and equipment	30.694.410	44.769.731
Investment properties	576.464.180	-
Intangible assets	29.258	-
Investments in associates	326.525.386	242.752.196
Financial assets at fair value through other comprehensive income	58.737.305	76.235.903
Receivables	11.580.155	-
Loans receivable	20.378.419	24.102.573
Deferred tax assets	675.062	17.956
Total non-current assets	1.025.084.175	387.878.359
Current assets		
Receivables	7.829.027	107.895.721
Loans receivable	47.406.380	52.871.022
Financial assets at fair value through profit or loss	2.191.708	6.292.773
Tax refundable	3.224.539	17.153
Cash and cash equivalents	118.197.645	5.314.708
Total current assets	178.849.299	172.391.377
Assets classified as held for sale	752.827.857	-
Total assets	1.956.761.331	560.269.736
EQUITY AND LIABILITIES		
Equity		
Share capital	901.048.012	192.402.396
Share premium	17.628.437	-
Shares to be issued	-	136.511.633
Revaluation reserve	-	40.488
Fair value reserve	15.614.029	16.674.465
Merger reserve	(884.961)	(884.961)
Foreign currency translation reserve	(104.228)	(39.802)
Reserve of disposal group held for sale	4.018.108	-
Retained earnings	208.058.399	1.625.940
	1.145.377.796	346.330.159
Non-controlling interests	278.947.707	8.256.370
Total equity	1.424.325.503	354.586.529
Non-current liabilities		
Borrowings	152.948.896	34.929.741
Payables	-	1.452.477
Deferred tax liabilities	21.560.639	2.126.902
Total non current liabilities	174.509.535	38.509.120

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2023	2022
	€	€
Current liabilities		
Payables	124.716.524	4.335.973
Other financial liability	-	10.000.000
Bank overdrafts	5.050	6.409
Borrowings	14.186.514	152.831.705
Tax liabilities	4.851.426	-
Total current liabilities	143.759.514	167.174.087
Liabilities directly associated with assets classified as held for sale	214.166.779	-
Total liabilities	532.435.828	205.683.207
Total equity and liabilities	1.956.761.331	560.269.736

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	2023 €	2022 €
Continuing operations		
Revenue	17.123.843	3.890.355
Cancellation of contract	-	(13.000.000)
Other operating income	96.159.753	39.166.028
Administration expenses	(12.364.916)	(1.719.786)
Other operating expenses	(7.763.265)	(2.730.427)
Operating profit	93.155.415	25.966.170
Net finance (costs)/income	(14.551.646)	712.576
Gain on acquisition of subsidiary	32.937.108	-
Net share of profit from investment in associates	127.906.495	(3.561.899)
Profit before tax from continuing operations	239.447.372	23.116.847
Tax	(25.104.743)	(37.492)
Net profit for the year from continuing operations	214.342.629	23.079.355
Discontinued operations		
Profit after tax for the year from discontinued operations	5.276.939	-
Net profit for the year	219.619.568	23.079.355
Net profit for the year attributable to:		
Equity holders of the parent	205.300.601	23.052.253
Non-controlling interests	14.318.967	27.102
Net profit for the year	219.619.568	23.079.355

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Other comprehensive income

Items that will not be classified subsequently to profit or loss:
Financial assets at fair value through other comprehensive income - Fair value losses

(1.453.971) (16.189.082)

Items that may be classified subsequently to profit or loss:
Exchange differences on translation of foreign operations

(64.427) (78.464)

Other comprehensive loss for the year from continuing operations

(1.518.398) (16.267.546)

Discontinued operations

Other comprehensive income from discontinued operations

7.305.651 -

Other comprehensive income/(loss) for the year

5.787.253 (16.267.546)

Total comprehensive income for the year

225.406.821 6.811.809

Other comprehensive income for the year attributable to:

Equity holders of the parent

2.893.245 (16.030.014)

Non-controlling interests

2.894.008 (237.532)

Other comprehensive loss for the year

5.787.253 (16.267.546)

Total comprehensive income for the year attributable to:

Equity holders of the parent

208.193.846 7.022.239

Non-controlling interests

17.212.975 (210.430)

Total comprehensive income for the year

225.406.821 6.811.809

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DISCLAIMERS

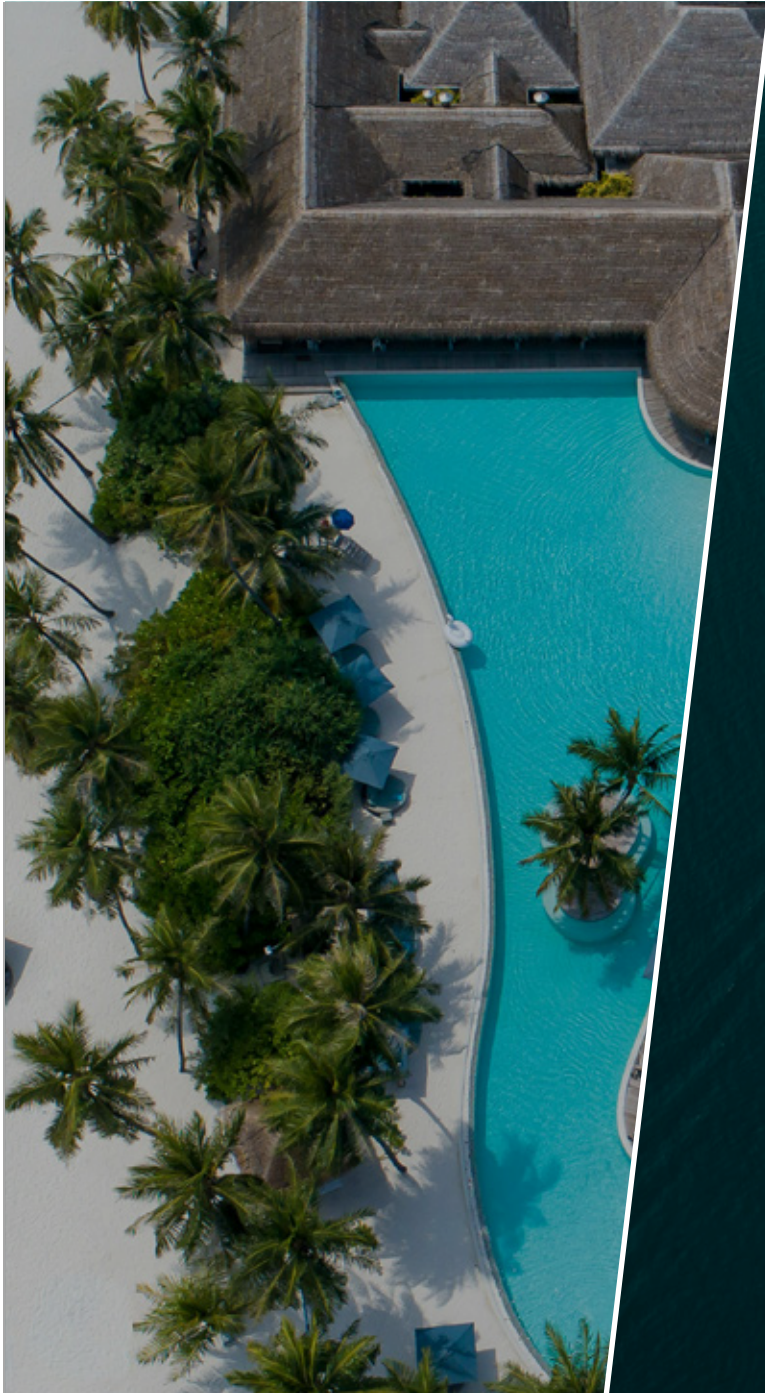
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