

WINDSTORM TRADING & INVESTMENTS LIMITED

a private limited liability company duly incorporated under the laws of the Republic of Cyprus with registration number HE209596 and having its registered office at Stadiou 126, 1st Floor, 6020 Larnaca, Cyprus (the **Company**)

DECLARATION OF THE BOARD OF DIRECTORS OF THE COMPANY DATED 4th OF SEPTEMBER 2026]

- (A) The Board of Directors of the Company makes this declaration pursuant to and in accordance with the provisions of section 201ΣΤΒ (2) of the Companies Law, Cap. 113 in relation to the matter of the Cross-Border Merger (the **Cross-Border Merger**) of the Company with its wholly owned subsidiary Polpharma Group Holding B.V., a private company with limited liability, incorporated and existing under the laws of the Netherlands, with statutory seat in Amsterdam, the Netherlands, and its office address at Herengracht 480, 1017 CB Amsterdam, the Netherlands, registered with the trade register of the Dutch Chamber of Commerce under number 96080892 (the **Disappearing Company**) as a result of which all assets and liabilities, rights and obligations of the Disappearing Company will be transferred to the Company under universal title of succession, and the Disappearing Company will be dissolved without going into liquidation.
- (B) The Board of Directors of the Company, hereby declares:
- (a) That the balance sheet of the Company dated 03/09/2026, which is attached hereon as **Appendix 1**, accurately reflects the current financial position of the Company, and
 - (b) that based on the information it has on the date hereof, and after reasonable investigation, is unaware of any reason why the Company would, after the Cross-Border Merger takes effect, be unable to meet its liabilities when those liabilities fall due.

[EXECUTION PAGE FOLLOWS]

THE BOARD OF DIRECTORS



MICHEL CUP

Director

SOTERIS MICHAEL ANTONIADES

Director

NICHOLAS HAGGAR

Director

GEORGIOS IERODIACONOU

Director

HANSPETER SPEK

Director

Eleni Ellina

for and on behalf of

BROUHONTAS SERVICES LIMITED

Director

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NICHOLAS HAGGAR

Director


Eleni Ellina
for and on behalf of
BROUHONTAS SERVICES LIMITED
Director

Appendix 1

Balance Sheet of the Company dated 03/09/2026

Windstorm Trading and Investments Ltd

Balance Sheet 3 September 2026

2026
03/09/2026

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Non-current assets	1,931,957
Property, plant and equipment	244
Other fixed assets	244
<i>Other fixed assets - owned - deemed cost</i>	394
<i>Other fixed assets - owned - depreciation</i>	(150)
Goodwill	--
Intangible assets	--
Rights of use assets	--
Investments in related parties	1,673,251
<i>Common shares in subsidiaries and associates</i>	1,673,251
Other Non-current Financial Assets	--
Investment properties and intangibles	--
Derivative financial instruments	--
Long-term receivables	258,462
Loans to related parties	258,461
<i>LT loans to related parties - deemed cost</i>	256,341
<i>LT interest accrued - loans to related parties</i>	2,120
Long-term prepayments	1
Deferred tax assets	--
Current assets	29,855
Inventory	--
Trade and other short-term receivables	517
Other receivables from third parties	403
<i>Other receivables - nominal value</i>	347

<i>Other tax and social tax receivables</i>	55
Other receivables from related parties	109
<i>Other receivables from related parties - nominal value</i>	109
Short-term prepaid expenses	5
<i>Prepaid expenses</i>	5
Cash and cash equivalents	29,338
<i>Cash in banks</i>	1,098
<i>Cash in hand</i>	1
<i>Cash deposits</i>	28,239
TOTAL ASSETS	1,961,812

Total equity	1,551,714
Share capital	21,528
<i>Share capital</i>	21,528
Hyperinflation	
Share premium	587,722
<i>Share premium</i>	587,722
Other reserves	76,870
Other reserve capitals	76,870
<i>Available for sales revaluation capital</i>	76,870
Retained earnings	725,018
<i>Retained earnings from previous years</i>	725,018
Net profit (loss)	140,575
Total liabilities	410,098
Non-current liabilities	408,637
Borrowings from third parties	274,720
<i>Bank borrowings (long term)</i>	274,200
<i>LT interest accrued - bank borrowings</i>	520
Borrowings from related parties	133,917
<i>LT borrowings from related parties</i>	133,680
<i>LT interest accrued - borrowings from related parties</i>	237
Current liabilities	1,460

Trade payables to third parties	(74)
<i>Trade payables to 3rd parties</i>	(74)
Other liabilities to third parties	1,534
<i>Liabilities to employees</i>	(69)
<i>Other tax and social tax liabilities (without CIT)</i>	4
<i>Other liabilities to 3rd parties</i>	(0)
<i>Other employee related benefits</i>	(8)
<i>Accruals</i>	1,608
TOTAL EQUITY AND LIABILITIES	1,961,812