

SUPPLEMENTARY ANNOUNCEMENT

EPSILON NET S.A., following yesterday's publication of a corrective note, announces clarifications and in order to better inform its investors, that in accordance with the application of the fair value valuation of the Stock Options in the Financial Statements for the financial years 2023 and 2024, that accrued expenses of a **total value of €2,297th.** will be gradually recognized with simultaneous **recognition of an equal value in a Special Reserve**, broken down every Semester as follows:

- 1st Semester 2023: €1,322th.
- 2nd Semester 2023: €588th.
- 1st Semester 2024: €387th.

After the recognition of the above in the fiscal years 2023 and 2024, the effect of the valuation of 1,600,000 stock options is **totally completed**.

It is clarified that the presentation of the valuation using the "fair value" method has **no cash impact** and does **not affect the operating cash flow**, (the Cash and Cash equivalents of the Company & the Group) as well as the Group's Equity in any of the mentioned periods.

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