



FINANCIAL STATEMENT OF

January 1st – December 31st 2017

**BALANCE SHEET
INCOME STATEMENT
STATEMENT OF CHANGES IN EQUITY**

In accordance with the provisions of Greek Law [4308/2014](#)
(Greek Accounting Standards)

Reg, Number: 053011648000
SA Company Reg, Number: 41337/58/B/98/007
4th Klm O.N.R KATERINI-THESSALONIKI
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ANNUAL FINANCIAL STATEMENTS 2017

Balance sheet - Separate financial statements

As at 31 December 2017 (January 1 - December 31, 2017)

(financial items at cost)

OMIROS SA FOOD INDUSTRY AND TRADE

VAT: 094468641, Tax year: 2017

Address: 4th klm O.N.R KATERINI-THESSALONIKI ,

Reg, Number.:053011648000, SA Company Reg, Number.:41337/58/B/98/007

Amounts in euro:	Note	2017	2016
Non-current assets			
Tangible fixed assets			
Property	Z.1	832.998,09	780.122,17
Machinery	Z.1	624.092,69	565.182,13
Fixture & fittings/ other equipment	Z.1	177.640,16	117.558,37
Total		1.634.730,94	1.462.862,67
Intangible fixed assets			
Other intangible assets	Z.1	19.703,65	25.166,50
Total		19.703,65	25.166,50
Investments in subsidiaries, associates and joint ventures		0,00	0,00
Other		493,36	493,36
Total		493,36	493,36
Total non-current assets		1.654.927,95	1.488.522,53
Current assets			
Inventories			
Finished products and work in progress		1.293.037,91	795.562,67
Merchandise		19.264,80	41.139,13
Raw materials		2.639.832,07	1.926.590,93
Advances for inventory		412.747,61	142.639,40
Total		4.364.882,39	2.905.932,13
Financial assets and prepayments			
Trade receivables	Z.5	3.268.794,92	3.001.694,38
Other receivables	Z.6	924.592,22	491.215,97
Other financial assets	Z.4	43.666,94	37.666,94
Prepaid expenses		30.184,42	0,00
Cash and cash equivalents	Z.7	929.220,11	1.053.111,36
Total		5.196.458,61	4.583.688,65
Total current assets		9.561.341,00	7.489.620,78
Total assets		11.216.268,95	8.978.143,31
Equity			
Capital paid - up			
Share capital	Z.8	520.520,00	520.520,00
Total		520.520,00	520.520,00

Differences in fair value		3.299,72	3.299,72
Differences arising from tangible fixed assets		40,07	40,07
Total		3.339,79	3.339,79
Reserves and retained earnings			
Statutory reserves	Z.8	180.481,78	132.756,31
Non-taxed reserves	Z.8	1.920.250,83	1.920.250,83
Retained earnings		753.592,63	-68.911,90
Total		2.854.325,24	1.984.095,24
Total equity		3.378.185,03	2.507.955,03
Provisions			
Provisions for employee benefits		60.000,00	60.000,00
Other provisions		30.000,00	30.000,00
Total		90.000,00	90.000,00
Liabilities			
Long term liabilities			
Loans	Z.14	602.151,59	1.006.448,36
Other long-term liabilities	Z.14	327.468,44	351.736,62
Total		929.620,03	1.358.184,98
Short-term liabilities			
Bank loans	Z.15	3.052.071,17	2.020.506,68
Short-term part of long-term debts	Z.15	704.446,41	466.909,64
Trade payables	Z.11	2.374.193,39	2.065.420,57
Other taxes and levies	Z.13	14.530,55	14.368,83
Social security organizations		51.990,91	49.844,04
Income taxes		444.149,52	288.645,28
Other liabilities	Z.12	156.117,06	106.011,93
Accrued expenses		20.964,88	10.296,33
Total		6.818.463,89	5.022.003,30
Total liabilities		7.748.083,92	6.380.188,28
Total equity, provisions and liabilities		11.216.268,95	8.978.143,31



Income statement by function - Separate financial statements

(financial items at cost)

OMIROS SA FOOD INDUSTRY AND TRADE

VAT: 094468641, Tax year: 2017, January 1 - December 31, 2017

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Reg, Number.:053011648000, SA Company Reg, Number.:41337/58/B/98/007

Amounts in euro:	<u>Note</u>	<u>2017</u>	<u>2016</u>
Net turnover	Z.18	22.109.438,15	18.922.818,09
Cost of sales	Z.18	18.607.649,27	16.147.969,98
Gross margin		3.501.788,88	2.774.848,11
Other ordinary revenue		0,00	0,00
		3.501.788,88	2.774.848,11
Administration expenses		377.147,78	447.449,79
Selling and distribution expenses		1.518.311,76	1.163.754,31
Other expenses and losses		58.916,21	164.282,95
Other revenue and gains		120.702,80	17.950,85
Income before interest and tax		1.668.115,93	1.017.311,91
Interest income		0,00	0,00
Interest expense		323.736,41	236.569,47
Income before tax		1.344.379,52	780.742,44
Income tax		444.149,52	288.645,28
Net income for the period		900.230,00	492.097,16



Statement of changes in equity for the year 2017 - Separate financial statements

Statement of changes in equity in the period - Separate financial statements

(financial items at cost)

OMIROS SA FOOD INDUSTRY AND TRADE

VAT: 094468641, Tax year: 2017, January 1 - December 31, 2017

Address: 4th klm O.N.R KATERINI-THESSALONIKI,

Reg. Number.:053011648000, SA Reg, Number.:41337/58/B/98/007

Statement of changes in equity in the period - Separate financial statements, amounts in euro

	<u>Capital</u>	<u>Differences in fair value</u>	<u>Statutory reserves</u>	<u>Non - taxed reserves</u>	<u>Retained earnings</u>	<u>Total</u>
Balance 01.01.2016	520.520,00	3.339,79	132.756,31	1.920.250,83	-561.009,05	2.015.857,88
Changes of items in the period	0,00	0,00	0,00	0,00	0,00	0,00
Dividends	0,00	0,00	0,00	0,00	0,00	0,00
Profit / Loss for the period	0,00	0,00	0,00	0,00	492.097,15	492.097,15
Balance 31.12.2016	520.520,00	3.339,79	132.756,31	1.920.250,83	-68.911,90	2.507.955,03
Changes of items during the period	0,00	0,00	0,00	0,00	0,00	0,00
Dividends	0,00	0,00	0,00	0,00	-30.000,00	-30.000,00
Profit / Loss for the period	0,00	0,00	47.725,47	0,00	852.504,53	900.230,00
Balance 31.12.2017	520.520,00	3.339,79	180.481,78	1.920.250,83	753.592,63	3.378.185,03

KATERINI, 21 JUNE 2018

**The Chairman & Chief
Executive Officer**

Sofia Michailidou
ID Number AE 357234

**The Member of
Management Board**

Omiros Pasiopoulos
ID Number AA 459566

The Accountant

Theodoros Ifantis
A.M O.E.E. 0017616