



**FINANCIAL STATEMENT OF**

*January 1<sup>st</sup> – December 31<sup>st</sup> 2022*

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

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

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SA Company Reg, Number: 41337/58/B/98/007  
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## ANNUAL FINANCIAL STATEMENTS 2022

**Balance sheet - Separate financial statements**  
**January 1 - December 31, 2022**  
**(Financial items at cost)**

	Amounts in euro:	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>Tangible fixed assets</b>				
Property				
Machinery		ΣΤ.1	729.173,06	766.518,75
Fixture & fittings/ other equipment		ΣΤ.1	540.233,60	621.692,46
<b>Tangible fixed assets</b>		ΣΤ.1	111.467,26	126.851,12
<b>Total</b>			<b>1.380.873,92</b>	<b>1.515.062,33</b>
Intangible fixed assets				
Other intangible assets		ΣΤ.1	6.035,86	9.510,87
<b>Total</b>			<b>6.035,86</b>	<b>9.510,87</b>
Advances and non - current assets under development				
			148.371,49	0,00
Other				
			493,36	493,36
<b>Total</b>			<b>493,36</b>	<b>493,36</b>
<b>Total non-current assets</b>			<b>1.535.774,63</b>	<b>1.525.066,56</b>
<b>Current assets</b>				
Inventories				
Finished products and work in progress			5.576.718,83	4.248.627,83
Merchandise			16.996,04	25.398,72
Raw materials			6.223.791,40	3.220.549,93
Advances for inventory			225.682,13	689.720,96
<b>Total</b>			<b>12.043.188,40</b>	<b>8.184.297,44</b>
Financial assets and prepayments				
Trade receivables		ΣΤ.5	2.484.191,95	3.176.240,89
Other receivables		ΣΤ.6	938.619,91	336.653,70
Other financial assets		ΣΤ.4	43.666,94	43.666,94
Prepaid expenses			40.839,66	42.121,59
Cash and cash equivalents		ΣΤ.7	1.390.095,44	1.763.921,64
<b>Total</b>			<b>4.897.413,90</b>	<b>5.362.604,76</b>
<b>Total current assets</b>			<b>16.940.602,30</b>	<b>13.546.902,20</b>
<b>Total assets</b>			<b>18.476.376,93</b>	<b>15.071.968,76</b>

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>Equity</b>			
Capital paid - up			
Share capital	ΣΤ.8	720.720,00	720.720,00
<b>Total</b>		<b>720.720,00</b>	<b>720.720,00</b>
Differences in fair valu		3.299,72	3.299,72
Differences arising from tangible fixed assets		40,07	40,07
<b>Total</b>		<b>3.339,79</b>	<b>3.339,79</b>
<b>Reserves and retained earnings</b>			
Statutory reserves	ΣΤ.8	342.776,03	295.959,46
Non-taxed reserves	ΣΤ.8	1.980.250,83	1.920.250,83
Retained earnings	ΣΤ.20	2.937.422,24	2.362.580,65
<b>Total</b>		<b>5.260.449,10</b>	<b>4.578.790,94</b>
<b>Total equity</b>		<b>5.984.508,89</b>	<b>5.302.850,73</b>
<b>Provisions</b>			
Provisions for employee benefits		115.000,00	115.000,00
Other provisions		30.000,00	30.000,00
<b>Total</b>		<b>145.000,00</b>	<b>145.000,00</b>
<b>Liabilities</b>			
<b>Long term liabilities</b>			
Loans	ΣΤ.14	2.800.161,43	3.642.425,95
Other long-term liabilities	ΣΤ.14	0,00	68.526,70
<b>Total</b>		<b>2.800.161,43</b>	<b>3.710.952,65</b>
<b>Short-term liabilities</b>			
Bank loans	ΣΤ.15	1.627.303,54	1.415.238,71
Short-term part of long-term debts	ΣΤ.15	1.655.855,35	1.944.637,34
Trade payables	ΣΤ.11	4.916.505,82	1.593.865,17
Other taxes and levies	ΣΤ.13	98.691,66	34.874,92
Social security organizations		69.308,36	61.013,27
Income taxes		293.766,76	201.881,83
Other liabilities	ΣΤ.12	796.661,65	600.061,94
Accrued expenses		88.613,47	61.592,20
<b>Total</b>		<b>9.546.706,61</b>	<b>5.913.165,38</b>
<b>Total liabilities</b>		<b>12.346.868,04</b>	<b>9.624.118,03</b>
<b>Total equity, Provisions And Liabilities</b>		<b>18.476.376,93</b>	<b>15.071.968,76</b>

## INCOME STATEMENT BY FUNCTION - SEPARATE FINANCIAL STATEMENTS

### Financial items at cost

January 1 - December 31, 2022

	Amounts in euro:	Note	2022	2021
Net turnover		ΣΤ.18	28.426.008,68	23.536.057,71
Cost of sales		ΣΤ.18	24.962.865,83	20.655.784,91
<b>Gross margin</b>			<b>3.463.142,85</b>	<b>2.880.272,80</b>
Other ordinary revenue			0,00	0,00
			3.463.142,85	2.880.272,80
Administration expenses			459.591,16	465.981,79
Selling and distribution expenses			1.413.426,67	1.313.406,97
Other expenses and losses			311.071,37	136.707,30
Other revenue and gains			293.708,91	183.474,87
<b>Income before interest and tax</b>			<b>1.572.762,56</b>	<b>1.147.651,61</b>
Interest income			0,00	7,02
Interest expense			372.337,64	342.859,85
<b>Income before tax</b>			<b>1.200.424,92</b>	<b>804.798,78</b>
Income tax			293.766,76	201.881,83
<b>Net income for the period</b>			<b>906.658,16</b>	<b>602.916,95</b>
<b>Calculation of EBITDA</b>				
			906.658,16	602.916,95
			293.766,76	201.881,83
		<b>EBT</b>	1.200.424,92	804.798,78
		(+) <b>Interest</b>	372.337,64	342.852,83
		<b>EBIT</b>	1.572.762,56	1.147.651,61
		(+) <b>Depreciation &amp; Amortization</b>	196.616,20	200.985,77
		<b>EBITDA</b>	1.769.378,76	1.348.637,38

**Statement of changes in equity for the year 2022 - Separate financial statements**

**Financial items at cost**

**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>
<b>Balance</b>						
<b>01.01.2021</b>	<b>720.720,00</b>	<b>3.339,79</b>	<b>264.572,31</b>	<b>1.920.250,83</b>	<b>2.141.050,85</b>	<b>5.049.933,78</b>
Changes of items in the period	0,00	0,00	0,00	0,00	-350.000,00	-350.000,00
Dividends	0,00	0,00	0,00	0,00	0,00	0,00
Profit / Loss for the period	0,00	0,00	31.387,15	0,00	571.529,80	602.916,95
<b>Balance</b>						
<b>31.12.2021</b>	<b>720.720,00</b>	<b>3.339,79</b>	<b>295.959,46</b>	<b>1.920.250,83</b>	<b>2.362.580,65</b>	<b>5.302.850,73</b>
Changes of items during the period	0,00	0,00	0,00	60.000,00	-60.000,00	0,00
Dividends	0,00	0,00	0,00	0,00	-225.000,00	-225.000,00
Profit / Loss for the period	0,00	0,00	46.816,57	0,00	859.841,59	906.658,16
<b>Balance 31.12.2022</b>	<b>720.720,00</b>	<b>3.339,79</b>	<b>342.776,03</b>	<b>1.980.250,83</b>	<b>2.937.422,24</b>	<b>5.984.508,89</b>

Katerini, 05 June 2023

**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

OMIROS SA FOOD INDUSTRY AND TRADE

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Financial statement of January 1<sup>st</sup> – December 31th 2022