



FINANCIAL STATEMENT OF

January 1st – December 31st 2024

BALANCE SHEET INCOME STATEMENT STATEMENT OF CHANGES IN EQUITY

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

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ANNUAL FINANCIAL STATEMENTS 2024

Balance sheet - Separate financial statements
January 1 - December 31, 2024
(Financial items at cost)

	Amounts in euro:	<u>Note</u>	<u>2024</u>	<u>2023</u>
Non-current assets				
Property		ΣT.1	873.492,97	898.868,47
Machinery		ΣT.1	624.960,14	720.339,76
Fixture & fittings/ other equipment		ΣT.1	573.726,33	94.547,14
Total			2.072.179,44	1.713.755,37
Intangible fixed assets				
Other intangible assets		ΣT.1	24.692,11	2.920,85
Total			24.692,11	2.920,85
Advances and non - current assets under development			0,00	0,00
Other			493,36	493,36
Total			493,36	493,36
Total non-current assets			2.097.364,91	1.717.169,58
Current assets				
Inventories				
Finished products and work in progress			5.056.541,40	4.094.501,70
Merchandise			22.002,79	36.453,33
Raw materials			6.506.690,32	3.948.008,28
Advances for inventory			499.998,07	234.866,25
Total			12.087.232,58	8.313.829,56
Financial assets and prepayments				
Trade receivables		ΣT.5	3.974.119,50	3.653.244,25
Other receivables		ΣT.6	1.102.404,33	490.998,29
Other financial assets		ΣT.4	43.666,94	43.666,94
Prepaid expenses			287.890,90	129.193,98
Cash and cash equivalents		ΣT.7	1.091.846,68	940.236,98
Total			6.499.928,35	5.257.340,44
Total current assets			18.587.160,93	13.571.170,00
Total assets			20.684.525,84	15.288.339,58

	<u>Note</u>	<u>2024</u>	<u>2023</u>
Equity			
Capital paid - up	ΣΤ.8	720.720,00	720.720,00
Share capital		800.052,00	0,00
Total		1.520.772,00	720.720,00
Differences in fair valu		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	ΣΤ.8	493.307,17	397.023,81
Non-taxed reserves	ΣΤ.8	1.989.250,83	1.989.250,83
Retained earnings	ΣΤ.20	5.782.171,82	3.575.934,77
Total		8.264.729,82	5.962.209,41
Total equity		9.788.841,61	6.686.269,20
Provisions			
Provisions for employee benefits		115.000,00	115.000,00
Other provisions		30.000,00	30.000,00
Total		145.000,00	145.000,00
Liabilities			
Long term liabilities			
Loans	ΣΤ.14	3.715.416,38	1.858.910,58
Other long-term liabilities	ΣΤ.14	341.636,69	52.801,58
Total		4.057.053,07	1.911.712,16
Short-term liabilities			
Bank loans	ΣΤ.15	1.487.834,63	1.988.920,15
Short-term part of long-term debts	ΣΤ.15	1.790.103,44	1.287.534,52
Trade payables	ΣΤ.11	2.043.165,96	1.585.303,41
Other taxes and levies	ΣΤ.13	113.840,73	111.799,82
Social security organizations		86.805,52	80.860,63
Income taxes		566.283,80	339.208,35
Other liabilities	ΣΤ.12	547.702,12	1.096.402,90
Accrued expenses		57.894,96	55.328,44
Total		6.693.631,16	6.545.358,22
Total liabilities		10.750.684,23	8.457.070,38
Total equity, Provisions And Liabilities		20.684.525,84	15.288.339,58

INCOME STATEMENT BY FUNCTION - SEPARATE FINANCIAL STATEMENTS

Financial items at cost

January 1 - December 31, 2024

	Amounts in euro:	Note	2024	2023
Net turnover		ΣΤ.18	34.652.938,38	32.148.710,56
Cost of sales		ΣΤ.18	29.600.636,17	28.464.587,60
Gross margin			5.052.302,21	3.684.122,96
Other ordinary revenue			0,00	0,00
			5.052.302,21	3.684.122,96
Administration expenses			552.657,13	529.542,18
Selling and distribution expenses			1.599.371,86	1.457.163,96
Other expenses and losses			133.783,55	85.770,11
Other revenue and gains			174.617,05	269.471,82
Income before interest and tax			2.941.106,72	1.881.118,53
Interest income			927,44	15,76
Interest expense			473.229,95	490.165,63
Income before tax			2.468.804,21	1.390.968,66
Income tax			566.283,80	339.208,35
Net income for the period			1.902.520,41	1.051.760,31

Calculation of EBITDA			
	Income after tax	1.902.520,41	1.051.760,31
	(+)Income tax	566.283,80	339.208,35
	EBT	2.468.804,21	1.390.968,66
	(+)Interest	472.302,51	490.149,87
	EBIT	2.941.106,72	1.881.118,53
	(+)Depreciation & Amortization	268.895,21	214.138,79
	EBITDA	3.210.001,93	2.095.257,32

Statement of changes in equity for the year 2024 - Separate financial statements

Financial items at cost
Amounts in euro

	<u>Capital</u>	<u>Share capital</u>	<u>Differences</u> <u>in fair</u> <u>value</u>	<u>Statutory</u> <u>reserves</u>	<u>Non -</u> <u>taxed</u> <u>reserves</u>	<u>Retained</u> <u>earnings</u>	<u>Total</u>
Balance							
01.01.2023	720.720,00	0,00	3.339,79	342.776,03	1.980.250,83	2.937.422,24	5.302.850,73
Changes of items in the period	0,00	0,00	0,00	0,00	9.000,00	-9.000,00	0,00
Dividends	0,00	0,00	0,00	0,00	0,00	-350.000,00	-350.000,00
Profit / Loss for the period	0,00	0,00	0,00	54.247,78	0,00	997.512,53	1.051.760,31
Balance							
31.12.2023	720.720,00	0,00	3.339,79	397.023,81	1.989.250,83	3.575.934,77	6.686.269,20
Changes of items during the period	0,00	800.052,00	0,00	0,00	0,00	600.000,00	1.400.052,00
Dividends	0,00	0,00	0,00	0,00	0,00	-200.000,00	-200.000,00
Profit / Loss for the period	0,00	0,00	0,00	96.283,36	0,00	1.806.237,05	1.902.520,41
Balance 31.12.2024	720.720,00	800.052,00	3.339,79	493.307,17	1.989.250,83	5.782.171,82	9.788.841,61

Katerini, 05 May 2025

**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 1st – December 31th 2024