

Accounts - Individual financial statements (Financial assets at cost)

COMPANY : PENETRON HELLAS S.A. with VAT : 998602462

TAX YEAR : 2024 (01/01/2024 - 31/12/2024)

Amount Units (or thousands appropriate) the presentation currency

<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Non-current assets</b>		
<i>Tangible assets</i>		
Buildings	206.815,23	185.750,11
Machinery	93.700,55	99.539,78
Other equipment	104.655,81	124.220,00
<b>Total</b>	<b>405.171,59</b>	<b>409.509,89</b>
<i>Intangible assets</i>		
Other intangible	2.205,71	2.558,70
<b>Total</b>	<b>2.205,71</b>	<b>2.558,70</b>
Financial assets		
Loans and receivables	23.455,00	20.915,00
<b>Total</b>	<b>23.455,00</b>	<b>20.915,00</b>
<b>Total non-current</b>	<b>430.832,30</b>	<b>432.983,59</b>
<b>Current assets</b>		
<i>Stocks</i>		
Finished and unfinished products	35.124,80	14.852,96
Goods	1.371.114,95	1.298.054,61
Raw materials and various materials	37.582,93	28.076,09
Advances for inventories	1.957,93	2.988,64
<b>Total</b>	<b>1.445.780,61</b>	<b>1.343.972,30</b>
<i>Financial assets and deposits</i>		
Trade receivables	2.199.286,81	1.949.883,81
Other requirements	75.721,41	695.625,94
Prepaid expenses	15.108,20	0,00
Cash and cash equivalents	3.939.770,47	3.082.033,32
<b>Total</b>	<b>6.229.886,89</b>	<b>5.727.543,07</b>
<b>Total circulation</b>	<b>7.675.667,50</b>	<b>7.071.515,37</b>
<b>Total assets</b>	<b>8.106.499,80</b>	<b>7.504.498,96</b>
<b>Clear position</b>		
<i>Paid capital</i>		
Capital	360.000,00	360.000,00
<b>Total</b>	<b>360.000,00</b>	<b>360.000,00</b>
Reserves and retained earnings		
Reserves laws or statutes	120.000,00	197.250,92
Retained earnings	5.071.985,23	4.110.433,54
<b>Total</b>	<b>5.191.985,23</b>	<b>4.307.684,46</b>
<b>Total equity</b>	<b>5.551.985,23</b>	<b>4.667.684,46</b>
<b>Liabilities</b>		
<i>Current liabilities</i>		
Bank loans	17.701,85	15.061,57
Trade payables	1.690.770,13	1.510.456,89
Income tax	570.547,92	1.188.030,16
Other taxes and fees	194.155,92	61.962,35
Social security funds	63.658,72	54.134,64
Other liabilities	17.680,03	7.168,89
<b>Total</b>	<b>2.554.514,57</b>	<b>2.836.814,50</b>
<b>Total liabilities</b>	<b>2.554.514,57</b>	<b>2.836.814,50</b>
<b>Total equity, provisions and liabilities</b>	<b>8.106.499,80</b>	<b>7.504.498,96</b>

**Statement by function - Individual financial statements, 31 December 2024**

**TAX YEAR : 2024 (01/01/2024 - 31/12/2024)**

<b>Note</b>	<b>2024</b>	<b>2023</b>
Turnover (net)	<b>14.885.712,95</b>	<b>12.678.565,97</b>
Cost of Sales	-7.717.056,80	-6.407.829,20
Gross result	<b>7.168.656,15</b>	<b>6.270.736,77</b>
Other ordinary income	197.770,62	162.110,63
	<b>7.366.426,77</b>	<b>6.432.847,40</b>
Administrative expenses	-967.306,98	-804.474,81
Selling expenses	-2.231.393,16	-1.952.757,55
Other expenses and losses	-104.109,19	-88.891,88
Other revenues and gains	165.416,34	62.981,75
Earnings before interest and taxes	<b>4.229.033,78</b>	<b>3.649.704,91</b>
Interest and similar income	217,73	102,07
Interest and similar expenses	-68.549,39	-56.391,43
Result before taxes	<b>4.160.702,12</b>	<b>3.593.415,55</b>
Income taxes	-934.150,43	-793.380,01
Result after tax	<b>3.226.551,69</b>	<b>2.800.035,54</b>

C.E.O. AND PRESIDENT  
THEODOR MENTZIKOFAKIS

VICE-PRESIDENT  
NIKOLAOS BOUKOURAS

ACCOUNTANT  
"PSARIANOS SA"  
ANDREAS BLOUXARIS