

Accounts - Individual financial statements (Financial assets at cost)

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

TAX YEAR : 2023 (01/01/2023 - 31/12/2023)

Amount Units (or thousands appropriate) the presentation currency

<u>Note</u>	<u>2023</u>	<u>2022</u>
Non-current assets		
<i>Tangible assets</i>		
<i>Buildings</i>	185.750,11	175.201,42
Machinery	99.539,78	46.943,19
Other equipment	124.220,00	64.292,06
Total	409.509,89	286.436,67
<i>Intangible assets</i>		
Other intangible	2.558,70	101,62
Total	2.558,70	101,62
Financial assets		
Loans and receivables	20.915,00	20.435,00
Total	20.915,00	20.435,00
Total non-current	432.983,59	306.973,29
Current assets		
<i>Stocks</i>		
Finished and unfinished products	14.852,96	13.725,24
Goods	1.298.054,61	1.496.471,61
Raw materials and various materials	28.076,09	9.605,76
Advances for inventories	2.988,64	714,78
Other reserves	0,00	0,00
Total	1.343.972,30	1.520.517,39
<i>Financial assets and deposits</i>		
Trade receivables	1.949.883,81	1.349.320,58
Other requirements	695.625,94	364.990,30
Cash and cash equivalents	3.082.033,32	970.653,51
Total	5.727.543,07	2.684.964,39
Total circulation	7.071.515,37	4.205.481,78
Total assets	7.504.498,96	4.512.455,07
Clear position		
<i>Paid capital</i>		
Capital	360.000,00	360.000,00
Total	360.000,00	360.000,00
Reserves and retained earnings		
Reserves laws or statutes	197.250,92	120.000,00
Retained earnings	4.110.433,54	2.868.398,00
Total	4.307.684,46	2.988.398,00
Total equity	4.667.684,46	3.348.398,00
Liabilities		
<i>Current liabilities</i>		
Bank loans	15.061,57	12.819,82
Trade payables	1.510.456,89	479.167,65
Income tax	1.188.030,16	439.055,16
Other taxes and fees	61.962,35	183.107,02
Social security funds	54.134,64	42.013,16
Other liabilities	7.168,89	7.894,26
Total	2.836.814,50	1.164.057,07
Total liabilities	2.836.814,50	1.164.057,07
Total equity, provisions and liabilities	7.504.498,96	4.512.455,07

Statement by function - Individual financial statements, 31 December 2023

TAX YEAR : 2023 (01/01/2023 - 31/12/2023)

Note	2023	2022
Turnover (net)	12.678.565,97	10.673.279,70
Cost of Sales	-6.407.829,20	-6.573.443,42
Gross result	6.270.736,77	4.099.836,28
Other ordinary income	162.110,63	111.574,02
	6.432.847,40	4.211.410,30
Administrative expenses	-804.474,81	-649.865,77
Selling expenses	-1.952.757,55	-1.349.939,35
Other expenses and losses	-88.891,88	-294.656,96
Other revenues and gains	62.981,75	94.635,01
Earnings before interest and taxes	3.649.704,91	2.011.583,23
Interest and similar income	102,07	94,84
Interest and similar expenses	-56.391,43	-36.043,57
Result before taxes	3.593.415,55	1.975.634,50
Income taxes	-793.380,01	-436.862,12
Result after tax	2.800.035,54	1.538.772,38

C.E.O. AND PRESIDENT
THEODOR MENTZIKOFAKIS

VICE-PRESIDENT
NIKOLAOS BOUKOURAS

ACCOUNTANT
"PSARIANOS SA"
ANDREAS BLOUXARIS