



Company's No in the Registry of S.A.: 50005/11/B/01/19

Thisvi Industrial Area, 320 10, Viotia, Greece

Financial data and information for the period from January 1, 2023 to December 31, 2023

(published as per L.2190/20, article 135, on companies preparing their annual financial statements, consolidated or not according to IFRS)

The figures and information illustrated below, aim at providing summary general information about the financial position and results of Dia.vi.pe.th.v. sa S.A. . We advise the reader, before making any investment decision or other transaction concerning the Company, to visit the Company's web site where the financial statements together with the audit report, when required, are uploaded.

Supervising authority	Central Greece region		
Website:	www.diaVIPETHIV.GR		
Date of approval by Board of Directors:	02 July, 2024		
Board of Directors	1.Kotsampasakis Eftichios - President	6.Koliopoulos Georgios - Member	11.Kakaounaki Stavroula - Member
	2.Kokkolis Spyridon- Vice President	7.Gotsis Vasilios - Member	12.Staikou Anneli- Member
	3.Loukatos Andreas - Managing Director	8.Mentzelopoulos Georgios - Member	13.Anastasiou Georgios - Member
	4.Alexiou Alexios - Member	9.Apostolopoulos Theodoros - Member	14.Pergantas Ioannis - Member
	5. Ioannis - Dimitrios Papadimitriou - Member	10.Katsaros Konstantinos - Member	15.Agniadis Panagiotis - Member
Certified auditor :	Psaros Theodoros (R.N. 12651)		
Audit firm :	ABACUS AUDIT SA (RN 149)		
Review audit type :	Without reservation		

STATEMENT OF FINANCIAL POSITION (Amounts in €)

	31-Dec-2023	31-Dec-2022
ASSETS		
Tangible fixed assets	6.567.101	6.229.942
Intangible assets	5.533.563	5.565.561
Other non current assets	58.546	50.509
Trade receivables	2.126.258	1.726.358
Other current assets	1.155.667	900.670
TOTAL ASSETS	15.441.136	14.473.040
EQUITY AND LIABILITIES		
Share capital	4.904.941	4.904.941
Other equity items	1.023.365	843.875
Total equity of the owners of the parent company (a)	5.928.306	5.748.816
Provisions/other long term liabilities	8.208.117	8.171.994
Other short term liabilities	1.304.713	891.212
Total liabilities (b)	9.512.830	9.063.205
TOTAL EQUITY AND LIABILITIES (a) + (b)	15.441.136	14.812.021

STATEMENT OF CHANGES IN EQUITY (Amounts in €)

	31-Dec-2023	31-Dec-2022
Equity at the beginning of the period (1/1/2022 & 01/01/2021 respectively)	5.748.816	5.654.488
Other comprehensive income, net of taxes	(41.689)	(766)
Profit for the period, after taxes	221.180	95.094
Change in accounting policy	-	-
Equity at the end of the period (31/12/2022 and 31/12/2021 respectively)	5.928.306	5.748.816

CASH FLOW STATEMENT (Amounts in €)

	1 Jan - 31 Dec 2023	1 Jan - 31 Dec 2022
Operating activities		
Profit before taxes	311.469	145.480
Adjustments for:		
Depreciation of tangible fixed assets	454.400	438.313
(Gains) / losses from sales of tangible fixed assets	-	-
Interest income	(124)	(224)
Interest expense	2.661	1.970
Remuneration to retiring personnel	-	1.934
Depreciation of funding	(40.530)	(40.530)
Decrease / (increase) of receivables	66.557	(538.161)
Increase/ (decrease) of liabilities (except loans)	376.986	607.736
Increase / (decrease) in contract assets	(200.419)	(284.789)
Increase / (decrease) of the liabilities for remuneration to retiring personnel	3.284	-
Interest paid	(2.661)	(1.970)
Income tax paid	(83.533)	-
Total cash (used in) generated from operating activities (a)	888.091	329.759
Investing activities		
Purchases of tangible fixed assets	(719.731)	(185.422)
Sales of tangible fixed assets	-	-
Interest received	124	224
Total cash (used in) generated from investing activities (b)	(719.607)	(185.198)
Financing activities		
Payment of lease liabilities	(16.833)	(8.370)
Total cash / (used in) generated from financing activities (c)	(16.833)	(8.370)
Net (decrease) / increase in cash and cash equivalents (a)+(b)+(c)	151.651	136.190
Cash and cash equivalents at the beginning of the period	271.672	135.482
Cash and cash equivalents at the end of the period	423.323	271.672

STATEMENT OF COMPREHENSIVE INCOME (Amounts in €)

	1 Jan - 31 Dec 2023	1 Jan - 31 Dec 2022
Turnover	4.780.088	2.781.489
Gross profit	1.572.301	1.402.081
Profit before taxes, financing, investing results & depreciations	768.406	585.538
Profit before taxes, financing & investing results	314.006	147.225
Financing and investing results	(2.537)	(1.746)
Profit before taxes	311.469	145.480
Taxation	(90.289)	(50.386)
Profit after taxes	221.180	95.094
Earnings per share after taxes - basic and reduced	2,12	0,91

Additional data and information:

1. The financial statements of the company are consolidated in the full consolidation method in the financial statements of VIOHALCO SA seated in Greece, which participates in the company's share capital with 53,01%. The consolidated financial statements of Viohalco S.A. are consolidated in the financial statements of Viohalco S.A. GROUP

2. Cumulative amounts of sales and purchases, since the beginning of the year and the balances of receivables and payables of the Company at the end of the year, resulting from its transactions with associated parties, according to the IFRS 24, are as follows:

	1 Jan - 31 Dec 2023	1 Jan - 31 Dec 2022
i) Sales of services	4.495.467	2.549.009
i) Sales of assets	0	-
ii) Purchases of goods	0	553
ii) Purchases of services	391.311	662.958
ii) Purchases of fixed assets	185.089	0
iii) Receivables from associated parties	2.509.320	1.923.031
iv) Payables to associated parties	7.061.732	6.924.128

3. In the Income Statement, in the account "Taxation", are included: provision for income tax, as well as deferred tax, which are illustrated below:

	31-Dec-2023	31-Dec-2022
Income tax	(86.568)	(47.918)
Deferred tax	(3.722)	(2.468)
	(90.289)	(50.386)

4. The company has been audited by the Tax Authorities until the Fin.Year 2009. About FY 2011 till 2015 ABACUS SA performed the tax audit and a tax audit certificate was issued. About FY 2016 till 2019 DFK PD AUDITAE is performing the tax audit. About FY 2020, 2021, 2022 ABACUS SA performs the tax audit and a tax audit certificate.

Thisvi, July 02, 2024

THE PRESIDENT OF THE BOARD OF DIRECTORS

KOTSAMPASAKIS EFTICHIOS
Id.C.No.: AE 490756

THE MANAGING DIRECTOR

LOUKATOS ANDREAS
Id.C.No.: AB 019649

THE ACCOUNTING MANAGER

KIOUSIS KONSTANTINOS
Id. C. No.: AE 492843
E.C.G. Licence No. 0069849 A' Class