



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, 2022 to December 31, 2022

(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:	31 March, 2023		
Board of Directors	1.Kotsampasakis Eftichios - President 2.Kokkolis Spyridon- Vice President 3.Loukatos Andreas - Managing Director 4.Alexiou Alexios - Member 5. Koilakos Anastasios - Member	6.Koliopoulos Georgios - Member 7.Gotsis Vasilios - Member 8.Mentzelopoulos Georgios - Member 9.Apostolopoulos Theodoros - Member 10.Katsaros Konstantinos - Member	11.Kakaounaki Stavroula - Member 12.Staikou Anneli- Member 13.Anastasiou Georgios - Member 14.Nikolaou Spyridon - 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-2022	31-Dec-2021
ASSETS		
Tangible fixed assets	6.229.942	6.419.584
Intangible assets	5.565.561	5.597.560
Other non current assets	50.509	53.087
Trade receivables	1.726.358	1.198.885
Other current assets	1.239.651	769.583
TOTAL ASSETS	14.812.021	14.038.698

EQUITY AND LIABILITIES

	31-Dec-2022	31-Dec-2021
Share capital	4.904.941	4.904.941
Other equity items	843.875	749.547
Total equity of the owners of the parent company (a)	5.748.816	5.654.488
Provisions/other long term liabilities	8.171.994	8.191.231
Other short term liabilities	891.212	192.980
Total liabilities (b)	9.063.205	8.384.211
TOTAL EQUITY AND LIABILITIES (a) + (b)	14.812.021	14.038.698

STATEMENT OF CHANGES IN EQUITY (Amounts in €)

	31-Dec-2022	31-Dec-2021
Equity at the beginning of the period (1/1/2022 & 01/01/2021 respectively)	5.654.488	5.523.940
Other comprehensive income, net of taxes	(766)	3.222
Profit for the period, after taxes	95.094	127.326
Change in accounting policy	-	-
Equity at the end of the period (31/12/2022 and 31/12/2021 respectively)	5.748.816	5.654.488

CASH FLOW STATEMENT (Amounts in €)

	1 Jan - 31 Dec 2022	1 Jan - 31 Dec 2021
Operating activities		
Profit before taxes	145.480	106.089
Adjustments for:		
Depreciation of tangible fixed assets	438.313	432.009
(Gains) / losses from sales of tangible fixed assets	-	(19)
Interest income	(224)	(358)
Interest expense	1.970	2.447
Remuneration to retiring personnel	-	(7.608)
Depreciation of funding	(40.530)	(40.530)
Decrease / (increase) of receivables	(538.161)	(166.478)
Increase/ (decrease) of liabilities (except loans)	607.736	(104.703)
Increase / (decrease) in contract assets	(284.789)	-
Increase / (decrease) of the liabilities for remuneration to retiring personnel	1.934	-
Interest paid	(1.970)	(2.447)
Income tax paid	-	(18.156)
Total cash (used in) generated from operating activities (a)	329.759	200.247
Investing activities		
Purchases of tangible fixed assets	(185.422)	(274.744)
Sales of tangible fixed assets	-	2.650
Interest received	224	358
Total cash (used in) generated from investing activities (b)	(185.198)	(271.737)
Financing activities		
Payment of lease liabilities	(8.370)	(7.930)
Total cash / (used in) generated from financing activities (c)	(8.370)	(7.930)
Net (decrease) / increase in cash and cash equivalents (a)+(b)+(c)	136.190	(79.419)
Cash and cash equivalents at the beginning of the period	135.482	214.901
Cash and cash equivalents at the end of the period	271.672	135.482

STATEMENT OF COMPREHENSIVE INCOME (Amounts in €)

	1 Jan - 31 Dec 2022	1 Jan - 31 Dec 2021
Turnover	2.781.489	2.447.210
Gross profit	1.402.081	948.924
Profit before taxes, financing, investing results & depreciations	585.538	540.187
Profit before taxes, financing & investing results	147.225	108.178
Financing and investing results	(1.746)	(2.089)
Profit before taxes	145.480	106.089
Taxation	(50.386)	21.236
Profit after taxes	95.094	127.326
Earnings per share after taxes - basic and reduced	0,91	1,22

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 2022	1 Jan - 31 Dec 2021
i) Sales of services	2.549.009	2.229.140
i) Sales of assets	0	-
ii) Purchases of goods	553	443
ii) Purchases of services	662.958	566.583
ii) Purchases of fixed assets	0	0
iii) Receivables from associated parties	1.923.031	1.108.011
iv) Payables to associated parties	6.924.128	6.809.430

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-2022	31-Dec-2021
Income tax	(47.918)	30.825
Deferred tax	(2.468)	(9.589)
	(50.386)	21.236

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.

Athens, March 31, 2023

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