



VIORYL S.A.
BALANCE SHEET
AS AT DECEMBER 31, 2023 (JANUARY 1 - DECEMBER 31, 2023)
51th YEAR

SA Reg.Nr.13105/04/B/86/178(03)

G.E.MI. Reg.Nr.282701000

(Amount in €)
(Greek Accounting Standards)

ASSETS	31.12.2023	31.12.2022
Non-current assets		
Tangible assets		
Property	4.883.090,53	4.590.404,96
Machinery	641.004,89	540.836,67
Other tangible assets	434.627,06	434.672,09
Total	5.958.722,48	5.565.913,72
Intangible assets		
Other intangible assets	490.308,72	347.534,88
Total	490.308,72	347.534,88
Advances and non-current assets under development	2.819.463,36	1.750.726,86
Financial assets		
Investments in subsidiaries, associates and joint ventures	0,00	124.988,80
Other equity instruments		
Other	112.117,23	80.853,37
Total	112.117,23	205.842,17
Deferred taxes	406.832,05	394.104,48
Total non-current assets	9.787.443,84	8.264.122,11
Current assets		
Inventories		
Finished and work in progress	2.573.872,26	3.464.915,76
Raw materials and various materials	7.001.141,14	7.035.028,10
Other inventories	421.574,39	4.755,14
Total	9.996.587,79	10.504.699,00
Financial assets and prepayments		
Trade receivables	16.569.580,16	12.148.989,27
Other receivables	838.369,55	127.326,60
Other financial assets	100.000,00	100.000,00
Prepaid expenses	163.405,80	105.653,86
Cash and cash equivalents	1.124.383,90	1.530.148,13
Total	18.795.739,42	14.012.117,86
Total current assets	28.792.327,20	24.516.816,86
Total Assets	38.579.771,05	32.780.938,97



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LIABILITIES	31.12.2023	31.12.2022
Equity		
paid up capital		
Capital	6.275.101,20	6.275.101,20
Total	6.275.101,20	6.275.101,20
Statutory reserves	1.736.266,44	1.610.554,19
Non-taxed reserves		
Retained earnings	13.367.655,17	11.141.008,78
Total	15.103.921,61	12.751.562,97
Exchange differences	-879.549,39	-906.144,31
Total Equity	20.499.473,42	18.120.519,86
Provisions		
Provisions for employee benefits	594.151,64	572.947,66
Other provisions		
Total	594.151,64	572.947,66
Liabilities		
<u>Long-term responsibilities</u>		
Loans	3.722.488,89	4.404.041,88
Other long-term liabilities		
Government grants	0,00	3.375,91
Deferred taxes		
Total	3.722.488,89	4.407.417,79
<u>Short-term liabilities</u>		
Bank loans	6.570.071,53	2.128.703,36
Short term part of long term loans	1.601.553,19	2.007.683,72
Trade payables	3.686.648,87	4.191.295,48
Income taxes	349.705,50	150.867,19
Other taxes and levies	289.526,70	159.441,09
Social security organizations	285.930,22	288.262,81
Other liabilities	263.774,56	272.478,01
Accrued expenses	716.446,54	481.322,00
Income of next uses		
Total	13.763.657,10	9.680.053,66
Total liabilities	17.486.145,99	14.087.471,45
Total equity, provisions and liabilities	38.579.771,05	32.780.938,97