

			31-Δεκ-25			31-Δεκ-24		
			Acquisition cost	Depreciation	Net Book value	Acquisition cost	Depreciation	Net Book value
<u>FORMATION EXPENSES</u>								
1	Preliminary expenses	1 1,1	0	0	0	0	0	0
2	Exchange differences from loans for fixed assets acquisition	2 2,1						
3	Construction period loan interest	3 3,1						
	Other formation expenses	4 4,1						
			0	0	0	0	0	0
<u>FIXED ASSETS</u>								
<u>Intangible Assets</u>								
1	Research and development costs	5 5,1						
2	Concessions, patents, licences, trade marks and similar rights and assets	6 6,1						
3	Goodwill	7 7,1						
4	Payments on account and intangible assets in progress	8 8,1						
5	Other intangible assets	9 9,1	1.679	1.679	0	1.721	1.721	0
			1.679	1.679	0	1.721	1.721	0
<u>Tangible Assets</u>								
1	Land	10 10	11.198	0	11.198	11.478	0	11.478
<u>Less: Provisions for value adjustments</u>								
2	Mines-Quarries-Fields-Plantations-Forests							
3	Buildings and technical works	11 11	315.643	197.054	118.589	323.537	196.696	126.841
4	Machinery, technical installations and other mechanical equipment	12 12	231.788	221.169	10.350	237.585	228.613	8.703
5	Transportation equipment	13 13	82.157	82.427	0	84.212	84.481	0
6	Furniture and fixtures	14 14	7.082	7.082	0	5.135	5.132	3
7	Payments on account and tangible assets in course of construction	15 15	26.518	0	26.518	0	0	0
Total Tangible Assets			674.386	507.732	166.655	661.947	514.922	147.025
Total Tangible and Intangible Assets (CI+CII)			676.065	509.411	166.655	663.668	516.643	147.025
<u>Financial Assets</u>								
1	Participating interest in affiliated undertakings	16 16						
2	Participating interests in other undertakings	17 17						
3	Amounts owed by affiliated undertakings	18 18						
4	Amounts owed by other undertakings with which the Company is linked by virtue of	19 19						
5	Notes receivable	20 20						
<u>Less: Unaccrued interest</u>								
6	Investments held as fixed assets	21 21						
7	Other long-term receivables	22 22						
Total Fixed Assets (CI+CII+CIII)			676.065	509.411	166.655	663.668	516.643	147.025

CURRENT ASSETS**Inventories**

1	Merchandise	23	23		
2	Finished and semi-finished products, by-products and scrap	24	24		
3	Work in progress	25	25	40.223	41.229
4	Raw and auxiliary materials-consumables-spare parts and packing items	26	26	2.485	3.683
5	Payments on account	27	27		
				42.708	44.912

Receivables

1	Trade debtors	28	28		
	Less: Provisions				
2	Notes receivable:				
	- in portofolio	29	29		
	- at banks for collection	30	30		
	- at banks as pledge	31	31		
	Less:				
	Unaccrued interest	32	32		
3	Notes overdue	33	33		
3a	Cheques receivable	34	34		
3b	Cheques overdue	35	35		
4	Capital called to be paid within one year	37	37		
5	Amounts owed by affiliated undertakings [Ladenis S.A. Bros Minerva]	38	38	365.861	304.592
6	Amounts owed by other undertakings with which the Company is linked by virtue of	39	39	0	0
7	Amounts owed by management	40	40		
8	Blocked deposits	41	41		
9	Current portion of long-term receivables	42	42		
10	Doubtful-contested trade and other debtors	43	43		
	Less: Provisions				
11	Sundry debtors	44	44	13.202	19.434
12	Advances to account for	45	45	733	751
				379.796	324.778

Investments

1	Shares	46	46		
2	Bonds	47	47		
3	Other investments	48	48		
4	Own shares	49	49		

Cash at bank and in hand

1	Cash in hand	50	50	990	362
2	Coupons due and receivable	51	51		0
3	Current and time deposits	52	52	8.303	15.223
				9.293	15.586
Total Current Assets (DI+DII+DIII+DIV)				598.452	532.301
<u>PREPAYMENTS AND ACCRUED INCOME</u>					
1	Prepaid expenses	53	53		
2	Accrued income	54	54		
3	Other prepayments and accrued income	55	55		
				0	0
GRAND TOTAL - ASSETS (A+B+C+D+E)				598.452	532.301
<u>CAPITAL AND RESERVES</u>					
<u>Share capital</u>					
1	Paid-up capital	56	56	792.233	792.233
				792.233	792.233
<u>Share premium account</u>					
<u>Reevaluation Reserves-Investment Grants</u>					
1	Reserves from value adjustments of participating interests and of securities	57	57	0	0
2	Reserves from value adjustments of other assets	58	58	0	0
3	Grants for investments in fixed assets	59	59	0	0
<u>Reserves</u>					
1	Legal reserve	60	60	0	0
2	Reserves provided for by the articles of association	61	61	0	0
3	Special reserves	62	62	0	0
4	Extraordinary reserves	63	63	0	0
5	Tax-free reserves under special laws	64	64	0	0
6	Reserve for own shares	65	65	0	0
	Translation differences			-85.366	-91.121
<u>Results carried forward</u>					
1	Profit carried forward	66	66		
2	Loss carried forward	67	67	49.894	36.978
3	Loss brought forward	68	68	(210.064)	(247.042)
				(160.170)	(210.064)
<u>Amounts intended to increase capital</u>					
1	Shareholders deposits	69	69		
2	Dividends of the year	70	70		

Total Capital			546.696	491.048
<u>PROVISIONS FOR LIABILITIES AND CHARGES</u>				
1	Provisions for staff retirements benefits	71	71	
2	Other provisions	72	72	
<u>CREDITORS</u>				
<u>Long-term debt</u>				
1	Debenture loans	73	73	
2	Bank loans	74	74	
3	Savings bank loans	75	75	
4	Amounts owed to affiliated undertakings	76	76	
5	Amounts owed to other undertakings with which the Company is linked by virtue of	77	77	
6	Banks, long-term-loans accrued by notes receivable	78	78	
7	Notes payable	79	79	
	<u>Less: Unaccrued interest</u>			
8	Other long-term debt	80	80	
<u>Current Liabilities</u>				
1	Suppliers	81	81	31.344
2	Notes payable	82	82	-215
2a	Cheques payable	83	83	
	<u>Less: Unaccrued interest</u>			
3	Banks	84	84	
4	Advances from trade debtors	85	85	0
5	Taxes-duties	86	86	3.639
6	Social security	87	87	2.937
7	Current portion of long-term debt	88	88	
8	Amounts owed to affiliated undertakings [MINERVA GR]	89	89	0
9	Amounts owed to other undertakings with which the Company is linked by virtue of	90	90	
10	Dividends	91	91	
11	Sundry creditors	92	92	13.835
				51.756
Total Creditors (CI+CII)				41.253
				51.756
<u>ACCRUALS AND DEFERRED INCOME</u>				
1	Deferred income	93	93	
2	Accrued expenses	94	94	
3	Other accruals and deferred income	95	95	
				TOTAL Equity and Liabilities
				598.452
				TOTAL Equity and
				532.301

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PROFIT AND LOSS ACCOUNT

Cost of sales	100	1.159.976	1.048.604
	101	(957.264)	(888.046)
		202.713	160.558
Other operating income	103	2.542	7.717
1 Administrative expenses	104	(153.932)	(124.079)
2 Research and development costs	105	-	
3 Distribution costs	106		
		51.323	44.196
1 Income from participating interests	107		
2 Income from other investments	108		
3 Gains from sale of participating interests and other investments	109		
4 Credit interest and similar income	110		
Less:			
1 Value adjustments in respect of interests and other investments	111		
2 Expenses and losses from shares and participating interests	112		
3 Debit interest and similar charges	113		
		51.323	44.196
Extraordinary results			
1 Extraordinary and non-operating income	114		
2 Gain from net monetary items	115		
3 Prior years' income	116		
4 Income from prior years' provisions	117		
Less:			
1 Extraordinary and non-operating expense	118		
2 Losses from net monetary items	119		
3 Prior years' expenses	120		
4 Provisions for extraordinary liabilities	121		
Total value adjustments of fixed assets			
Less: Charged to the operating cost			
NET RESULTS (LOSS) FOR THE YEAR BEFORE TAXES		51.323	44.196

APPROPRIATION ACCOUNT

51.323

44.196

1
Income tax 122

1.429

7.218

2
Other not charged to the operating cost taxes 122

49.894

36.978