

DRAXIS ENVIRONMENTAL S.A.

BALANCE SHEET AS AT DECEMBER 31, 2021 (JANUARY 1 - DECEMBER 31, 2021) 13th YEAR . (ammount in €)

ΣΤΟΙΧΕΙΑ ΚΑΙ ΠΛΗΡΟΦΟΡΙΕΣ

Registration Number: AP.MAE 67414/62/B/08/222 AP. ΓΕΜΗ 42166406000
 Email: <https://draxis.gr>
 Date of approval of the annual financial statements: Θεσσαλονίκη 30/06/2022

Model B.1.1: Balance Sheet – Separate financial statements
 (financial items at cost)

	Note	2021	2020		Note	2021	2020
A. Non-current assets							
Tangible fixed assets							
Property	B.1	2.356,33	4.923,03	Share capital	B.3	300.000,00	300.000,00
Machinery	B.1	0,00	0,00	Share premium	B.3	0,00	0,00
Fixture & fittings/ other equipment	B.1	136.380,36	87.149,63	Owners' deposits	B.3	0,00	0,00
Investment property	B.1	0,00	0,00	Treasury shares	B.3	0,00	0,00
Biological assets	B.1	0,00	0,00	Total (a)		300.000,00	300.000,00
Other	B.1	0,00	0,00	Differences fair value			
Total (a)		138.736,69	92.072,66	Differences of tangible assets		0,00	0,00
Intangible fixed assets							
Development expenditure	B.1	0,00	0,00	Differences in value of available for sale		0,00	0,00
Goodwill	B.1	0,00	0,00	Differences value cash flow hedging instruments		0,00	0,00
Other intangible assets	B.1	18.345,78	6.203,48	Total (b)		0,00	0,00
Total (b)		18.345,78	6.203,48	Reserves and retained earnings			
Advances and non-current assets under development (C)							
	B.1	0,00	0,00	Statutory reserves	B.3	44.155,24	39.434,92
Financial assets							
Loans and receivables	B.2.2	0,00	0,00	Non-taxed reserves	B.3	0,00	0,00
Debt instruments		0,00	0,00	Retained earnings	B.3	121.470,23	126.938,16
Investments in subsidiaries, associates and joint ventures	B.19	9.300,00	7.643,00	Total (c)		165.625,47	166.373,08
Other equity instruments		0,00	0,00	Exchange differences (d)			
Other		7.705,00	6.451,50			0,00	0,00
Total (d)		17.005,00	14.094,50	A. Total equity (a+b+c+d)			
Deferred tax asset (e)							
		0,00	0,00			465.625,47	466.373,08
Total non-current assets (a+b+c+d+e)		174.087,47	112.370,64	B. Forcasts			
Current assets							
Stocks							
Finished and unfinished products		0,00	0,00	Provisions for employee benefits	B.2.9	0,00	0,00
Merchandises		0,00	0,00	Other provisions	B.2.9	0,00	0,00
Raw materials and various materials		0,00	0,00	Total (e)		0,00	0,00
Biological assets		0,00	0,00	C. Liabilities			
Advances for inventories	B.2.2	0,00	0,00	Long-term liabilities			
Other stocks		0,00	0,00	Loans	B.2.6	266.279,30	358.839,58
Total (f)		0,00	0,00	Other long-term liabilities	B.2.7	0,00	0,00
Financial assets and prepayments							
Trade receivables	B.2.1	322.795,85	258.360,54	Government Grants	B.2.8	4.254,36	816,86
Accrued revenue for the period		587.432,43	14.673,66	Deferred taxes		0,00	0,00
Other receivables	B.2.2	221.845,46	294.770,25	Total (f)		270.533,66	359.656,44
Other financial assets		159.482,84	140.129,06	Short-term liabilities			
Prepaid expenses		16.300,77	7.837,58	Bank loans		0,00	0,52
Cash and cash equivalents	B.2.3	1.301.325,39	1.877.413,35	Short-term part of long-term debts		91.945,07	44.119,94
Total (g)		2.609.182,74	2.593.184,44	Trade payables	B.2.4	174.385,21	232.230,60
B. Total current assets (f + g)							
		2.609.182,74	2.593.184,44	Income taxes		32.792,61	31.557,88
Total assets (A + B)							
		2.783.270,21	2.705.555,08	Other taxes and levies		46.891,41	49.511,49
				Social security organizations		30.300,95	31.599,70
				Other liabilities	B.2.5	139.446,38	1.257.404,63
				Accrued expenses		3.724,74	2.245,03
				Deferred income		1.527.624,71	230.855,77
				Total (g)		2.047.111,08	1.879.525,56
				C. Total liabilities (f + g)			
						2.317.644,74	2.239.182,00
				Total equity, provisions and liabilities (A+B+C)			
						2.783.270,21	2.705.555,08
						0,00	0,00

Model B.3: Statement of Changes in Equity for the period

		Share capital	Share premium	Owners' deposits	Treasury shares	Differences fair value	Statutory reserves	Non-taxed reserves	Retained earnings	A. Total equity (a+b+c+d)
Total	31/12/2019	390.840,00	0,00	0,00	0,00	0,00	40.883,75	0,00	232.828,28	664.552,03
Changes in accounting policies and correction of errors		-90.840,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-90.840,00
Changes in the period		0,00	0,00	0,00	0,00	0,00	-1.448,83	0,00	-198.551,17	-200.000,00
Internal transport		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Distribution in		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Period results		0,00	0,00	0,00	0,00	0,00	0,00	0,00	92.661,05	92.661,05
Total	31/12/2020	300.000,00	0,00	0,00	0,00	0,00	39.434,92	0,00	126.938,16	466.373,08
Changes in the period		0,00	0,00	0,00	0,00	0,00	4.720,32	0,00	-4.720,32	0,00
Internal transport		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Dividend distributions		0,00	0,00	0,00	0,00	0,00	0,00	0,00	-120.000,00	-120.000,00
Period results		0,00	0,00	0,00	0,00	0,00	0,00	0,00	119.252,39	119.252,39
Total	31/12/2021	300.000,00	0,00	0,00	0,00	0,00	44.155,24	0,00	121.470,23	465.625,47

Model B.2.1: Income statement by function – Separate financial statements

	Note	2021	2020
Net turnover	B.8.1	1.956.010,77	1.667.842,04
Cost of sales		-1.649.960,53	-1.401.554,13
Gross margin		306.050,24	266.287,91
Other ordinary revenue	B.8.1	0,00	0,00
		306.050,24	266.287,91
Administration expenses		-151.816,71	-146.473,37
Selling and distribution expenses		-16.478,98	-17.609,37
		137.754,56	102.205,17
Other expenses and losses		-2.965,91	-5.083,40
Impairment of assets (net amount)		0,00	0,00
Gains/Losses on disposal of non-current assets		-0,02	-0,06
Gains/Losses from measurement at fair value		0,00	0,00
Revenue from investments		0,00	0,00
Gain from bargain purchase of a business		0,00	0,00
Other revenue and gains		36.477,22	40.171,12
Income before interest and tax		171.265,85	137.292,83
Interest income		421,40	368,62
Interest expense		-19.642,25	-13.442,52
Income before tax		152.045,00	124.218,93
Income before tax		-32.792,61	-31.557,88
Net income for the period		119.252,39	92.661,05

The President of the Board of Directors The Member of the Board of Director

IOANNA PAVLOU CHRISTODOULOS KERATIDIS
 ID No. AZ 171087 ID No AN 206885

The Superintendent Accounting

Ανδρέας Πετρίδης
 ID No. AM 263954
 License no. 007789 A' class