CYPRUS TRADING CORPORATION PLC CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	€	€
		(as adjusted)
Continuing operations		
Turnover	360.414.701	319.553.022
Cost of sales	(279.088.743)	(246.747.987)
Gross profit	81.325.958	72.805.035
Other operating income	4.913.585	3.271.586
Sales and distribution expenses	(40.004.081)	(38.502.186)
Administrative expenses	(12.688.742)	(12.013.933)
Anticipated credit losses from trade receivables	(231.932)	(11.716)
Operating profit before depreciations	33.314.788	25.548.786
Depreciations for the year	(4.569.065)	(4.843.694)
Depreciations of long-term leases	(7.937.343)	(7.335.124)
Operating profit	20.808.380	13.369.968
Net financing costs	(9.787.081)	(5.953.779)
Financial cost of long-term leases	(3.512.726)	(3.040.728)
(Gains)/losses from investing operations	`1.726.952	(2.311.407)
Share in gains/(losses) from associated companies	62.167	(543.736)
Other losses	(217.228)	(236.301)
Profits before tax	9.080.464	1.284.017
Tax	(1.570.317)	(1.733.388)
Profits/(losses) after tax from		<u>.</u>
continuing operations	7.510.147	(449.371)
Non-continuing operations		
Losses from non-continuing operations	(1.057.590)	(773.906)
Profits/(losses) for the year	6.452.557	(1.223.277)
Profits/(losses) attributable to:		<u>-</u>
Company owners	3.772.498	(3.118.396)
Minority interest	2.680.059	1.895.119
Profits/(losses) for the year	6.452.557	(1.223.277)
Fronts/(1055e5) for the year	0.432.331	(1.223.211)
Earnings/(losses) per share		
Basic and fully diluted earnings/(losses) per share of €0.85 corresponding to the owners		
Continuing operations	(4,81)	(2,79)
Non-continuing operations	(0,76)	(0,56)
. J. P	4,05	(3.35)
		(0.00)

CYPRUS TRADING CORPORATION PLC CONSOLIDATED STATEMENT OF TOTAL INCOME FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 €	2022 €
Profits/(losses) for the year		(4.000.077)
Other total income/(expenses)	6.452.557	(1.223.277)
Items not to be reclassified to profits or losses Revaluation of property, plant and equipment Deferred taxation in revaluation of property, plant and equipment	1.843.054 (142.142)	(499.054) 310.329
Revaluation of investments at fair value through other total income	5.655.682	2.547.830
Other total income for the year after taxation	7.356.594	2.359.105
Comprehensive total income for the year	13.809.151	1.135.828
Comprehensive total income/(expenses) attributable to:		
Company owners	10.416.533	(796.914)
Minority interest	3.392.618	1.932.741
Comprehensive total income for the year	13.809.151	1.135.828

CYPRUS TRADING CORPORATION PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2023

Assets Property, plant and equipment Intangible assets 78.136.490 78.882.941 Integrible assets Intrangible assets Intrangible assets Investments in associated companies Investments Investments Investments Investments Investments Investment		2023	2022
Intarquible assets 12.958.337 3.022.477 1.022.851 3.822.353 3.622.353 1.022.851 1.022.851 1.022.851 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 12.770.545 1.028.64.72 1.0	Assets		
Investment property 3.872.353 3.622.355 1.000			
Investments in associated companies 12.846.472 12.770.545 13.444.789 13.000.000 13.0			
Financial assets at fair value through other total income 19.015.021 13.444.789 Contractual asset 40.000.000 40.000.000 Financial leases 66.318 257.587 Right of use of assets 81.206.328 81.302.331 Loans receivable 49.707.773 45.142.698 Restricted bank deposits 6.441.158 5.333.600 Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 22.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 411.688.272 386.387.376 Equity 411.688.272 386.387.376 Figuity 704.11.47 79.261.147 Share capital 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve (29.482.886 22.838.851 Annuity reserve		3.872.353	
Contractual asset 40.000.000 40.000.000 Financial leases 66.318 257.587 Right of use of assets 81.206.328 81.302.331 Loans receivable 49.707.773 45.142.688 Restricted bank deposits 64.411.158 5.333.600 Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 2.207.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.388 Total current assets 411.688.272 386.387.376 Total assets 411.688.272 386.387.376 Equity 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro </td <td>·</td> <td>12.846.472</td> <td></td>	·	12.846.472	
Financial leases 66.318 257.587 Right of use of assets 81.206.328 81.302.331 Loans receivable 49.707.773 45.142.698 Restricted bank deposits 6.441.158 5.333.600 Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.199.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity Total experiment 4.255.873	<u> </u>		
Right of use of assets 81.206.328 81.302.331 Loans receivable 49.707.773 45.142.698 Restricted bank deposits 6.441.158 5.333.600 Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.189.389 Total current assets 411.688.272 386.387.376 Total assets 411.688.272 386.387.376 Equity State capital 7.9.261.147 79.261.147 Share capital 7.9.261.147 79.261.147 79.261.147 Share permium 4.255.873 4.255.873 4.255.873 Equity 29.482.866 22.383.851 4.01.035 401.035 Fair value reserve (73.778.304) (77.550.802) 401.035 401.035 401.035 Uifference from conversion of share capital into Euro 401.035 401.035 401.035 401.035 40			
Loans receivable 49.707.773 45.142.688 Restricted bank deposits 6.441.158 5.333.600 Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity 5 79.261.147 79.261.147 Share capital 79.261.147 79.261.147 79.261.147 Share premium 4.255.873			
Restricted bank deposits 6.441.158 5.333.600 Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 5.966.430 Financial leases 217.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 411.688.272 386.387.376 Equity Total assets 411.688.272 386.387.376 Equity Separation 79.261.147 79.261.147 Share capital 79.261.147 79.261.147 79.261.147 Share permium 4.255.873			
Total non-current assets 304.250.250 293.779.301 Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity 79.261.147 79.261.147 Share capital 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve Inference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846,740 Deferred tax liabilities 4.252.831 4.330.617 Leas			
Stocks 68.569.992 59.864.399 Financial leases 217.654 155.248 Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity *** *** Share capital 79.261.147 79.261.147 Share permium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846.740 Borrowings 75.855.697 71.846.740 Lease liabilities 4.252.831 4.300.617 Lease liabilities 83.262.941	·		
Financial leases 217.654 155.248 Trade and other claims 32.04.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity *** 79.261.147 79.261.147 Share capital 79.261.147 79.261.147 179.261.147 Share premium 4.255.873 4.255.873 4.255.873 Equity reserve (113.817) (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 238.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.20 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Lease liabilities 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.30.617	Total non-current assets	304.250.250	293.779.301
Trade and other claims 32.804.733 29.419.039 Cash and cash equivalents 5.845.643 3.169.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity 7 261.147 79.261.147 Share capital 79.261.147 79.261.147 79.261.147 Share premium 4.255.873		68.569.992	
Cash and cash equivalents 5.845.643 3.169.389 Total current assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity 79.261.147 79.261.147 Share capital 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 8 50.007.322 39.481.171 Liabilities 83.262.941 81.650.771 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 88.524.920 81.248.732	Financial leases		
Total assets 107.438.022 92.608.075 Total assets 411.688.272 386.387.376 Equity 8 38.22 386.387.376 Share capital 79.261.147 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 4.255.873 Equity reserve (113.817) (113.817) (113.817) (113.817) (113.817) (113.817) (113.817) (77.550.802) 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) (73.778.304) (77.550.802) 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.288.884 20.02.288.884 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.288.884 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287 20.02.287			
Total assets 411.688.272 386.387.376 Equity Share capital 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 4.252.831 4.30.617 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 6.315.673 5.576.181 Current portion of lease liabilities 1.129.511 1.218.495 Total current liabilities 1.98.309.481	Cash and cash equivalents		
Equity Feature Capital 79.261.147 79.261.149 401.035	Total current assets	107.438.022	92.608.075
Share capital 79.261.147 79.261.147 Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 4.252.831 4.330.617 Total non-current liabilities 83.262.941 81.650.771 Total and other liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current liabilities 1.129.511 1.218.495 </td <td>Total assets</td> <td>411.688.272</td> <td>386.387.376</td>	Total assets	411.688.272	386.387.376
Share premium 4.255.873 4.255.873 Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 8 50.007.322 39.481.171 Liabilities 4.252.831 4.330.617 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950			
Equity reserve (113.817) (113.817) Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 50.007.322 39.481.171 Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current liabilities 1.129.511 1.218.495 Total current liabilities 361.680.950 346.906.205	Share capital		
Fair value reserve 29.482.886 22.838.851 Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 50.007.322 39.481.171 Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 361.680.950 346.906.205	·		
Annuity reserve (73.778.304) (77.550.802) Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205			
Difference from conversion of share capital into Euro 401.035 401.035 Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 80rrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205			
Total equity attributable to the owners 39.508.820 29.092.287 Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities \$\$1,285.697 71.846.740 Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205		,	,
Minority interest 10.498.502 10.388.884 Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205			
Total equity 50.007.322 39.481.171 Liabilities 75.855.697 71.846.740 Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Total equity attributable to the owners	39.508.820	29.092.287
Liabilities Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Minority interest	10.498.502	10.388.884
Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Total equity	50.007.322	39.481.171
Borrowings 75.855.697 71.846.740 Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Liabilities		
Deferred tax liabilities 4.252.831 4.330.617 Lease liabilities 83.262.941 81.650.771 Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205		75.855.697	71.846.740
Total non-current liabilities 163.371.469 157.828.128 Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Deferred tax liabilities	4.252.831	4.330.617
Borrowings 88.524.920 81.248.732 Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Lease liabilities	83.262.941	81.650.771
Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Total non-current liabilities	163.371.469	157.828.128
Trade and other liabilities 102.339.377 100.854.669 Current portion of lease liabilities 6.315.673 5.576.181 Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205	Borrowings	88.524.920	81.248.732
Current tax liabilities 1.129.511 1.218.495 Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205			100.854.669
Total current liabilities 198.309.481 189.078.077 Total liabilities 361.680.950 346.906.205		6.315.673	5.576.181
Total liabilities 361.680.950 346.906.205			
	Total current liabilities	198.309.481	189.078.077
	Total liabilities	361.680.950	346.906.205
	Total equity and liabilities	411.688.272	386.387.376

CYPRUS TRADING CORPORATION PLC CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2023

Attributable to the company's owners

	Attributai	ole to the co	ompany's o	wners				
	Share Capital €	Share premium €	Equity reserve €	Fair value reserve €	Annuity Reserve €	Difference from conversion of share capital into euro	Minority Interest €	Total equity €
Year ended 31 December 2023								
As at 1 January 2023	79.261.147	4.255.873	(113.817)	22.838.851	(77.550.802)	401.305	10.388.884	39.481.171
Comprehensive total expenses for								
the year								
Profits for the year		-	-	=	3.772.498	=	2.680.059	6.452.557
Other total income/(expenses) for the								
year								
Revaluation of investments at fair value	_	_	_	5.655.682	_	_	_	5.655.682
through other total income	-	-	-	3.033.002	-	-	-	3.033.002
Revaluation of property, plant and equipment	_	_	_	973.164	_	_	869.890	1.843.054
Deferred tax in revaluation	_	_	_	15.189	_	_	(157.331)	(142.142)
Other total income for the year		_	_	6.644.035			712.559	7.356.594
Comprehensive total income for the								
year	-	-	-	6.644.035	3.772.498	-	3.392.618	13.809.151
Transactions with the company's	7							
owners								
Contributions from and distributions								
to the Company's owners								
Dividends paid by subsidiary companies	-	-	-	-	-	-	(3.283.000)	(3.283.000)
Total contributions from and							(2.202.000)	(2.202.000)
distributions to the company's owners		-	-		<u>-</u>	<u>-</u>	(3.283.000)	(3.283.000)
Total transactions with the company's owners	-	-	-	-	-	-	(3.283.000)	(3.283.000)

CYPRUS TRADING CORPORATION PLC CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2023

Attributable to the company's owners

	Share Capital €	Share premium €	Equity reserve €	Fair value reserve €	Annuity Reserve €	from conversion of share capital into euro €	Minority Interest €	Total equity €
Year ended 31 December 2022								
As at 1 January 2022	79.261.147	4.255.873	(113.817)	20.517.369	(74.432.406)	401.305	11.396.142	41.285.343
Comprehensive total expenses for								
the year								
Profits/(losses) for the year	-	-	-	-	(3.118.396)	-	1.895.119	(1.223.277)
Other total income/(expenses) for the								_
year								
Revaluation of investments at fair value				0.547.000				
through other total income	-	-	-	2.547.830	-	-	-	2.547.830
Revaluation of property, plant and				(405.440)			(2,000)	(400.054)
equipment	-	-	-	(495.148)	-	-	(3.906)	(499.054)
Deferred tax in revaluation	-	-	-	268.800	=	-	41.259	310.329
Other total income for the year	-	-	-	2.321.482	-	-	37.623	2.359.105
Comprehensive total income/(expenses)								
for the week	_	_	_	2 321 482	(3 118 396)	_	1 932 742	1 135 828

Difference

Comprehensive total income/(expenses)								
for the year	-	-	-	2.321.482	(3.118.396)	-	1.932.742	1.135.828
Transactions with the company's								
owners								
Contributions from and distributions								
to the Company's owners								
Dividends paid by subsidiary companies	-	-	-	-	-	-	(2.940.000)	(2.940.000)
Total contributions from and								
distributions to the company's owners	-	-	-	-	-	-	(2.940.000)	(2.940.000)
Total transactions with the company's								
owners	-	-	-	-	-	-	(2.940.000)	(2.940.000)
As at 31 December 2022	79.261.147	4.255.873	(113.817)	22.838.851	(77.550.802)	401.035	10.388.884	39.481.171

CYPRUS TRADING CORPORATION PLC CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 €	2022 €
Cash flow from operations Operating profit before changes in working capital Decrease/(increase) in trade and other claims Decrease/(increase) in stocks Increase/(decrease) in trade and other claims Cash from operations	29.581.862 (3.386.087) (8.705.593) 1.049.150 18.539.332	25.396.276 1.297.476 (1.820.523) 5.856.217 30.729.446
Interest paid Tax paid Net cash from operations	(8.707.197) (1.871.086) 7.961.049	(7.984.273) (2.139.790) 20.605.383
Cash flow from investing activities Payments for purchase of property, plant and equipment Payments for purchase of intangible assets Proceeds from sale of property, plant and equipment Proceeds from sale of investments available for sale Restricted bank deposits Interest received Net cash from investing activities	(2.294.817) (199.423) 323.133 85.430 (1.107.558) 195.226 (2.998.009)	(3.391.695) (292.895) 244.353 - (333.600) 111.993 (3.661.844)
Cash flow for financing activities Grant of new loans Repayment of loans (Repayment)/grant of banking and other facilities Grant of loans to affiliated companies Repayment of loans by affiliated companies Payments for financial leases Financial lease instalments Dividends paid to the minority interest Net cash for financing activities	15.822.757 (6.817.775) 2.280.163 (2.430.635) 1.255.101 (9.241.922) 128.525 (3.283.000) (2.286.786)	8.079.296 (9.744.749) (2.720.921) (3.172.299) 2.150.725 (9.292.898) 237.961 (2.940.000) (17.402.885)
Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year Cash and cash equivalents at end of year	2.676.254 3.169.389 5.845.643	(459.346) 3.628.734 3.169.389
Cash and cash equivalents Cash and cash equivalents	5.845.643 5.845.643	3.169.389 3.169.389