

The following data and information resulting from the financial statements, aim to provide general information about the financial position and results of the company "W.S. KAROULIAS SINGLE MEMBER S.A.". The reader who wishes to have a complete view of the financial position and results should access the annual financial statements in accordance with International Accounting Standards and the statutory auditor's audit report.

Company Details		Cash Flow Statement-Indirect method		
		The Company	31/3/2025	31/3/2024
Competent service Prefecture :	Ministry of Development (Department for Limited companies)			
Internet site :	www.karoulias.gr			
Board of Directors Composition :	Argyrou Chris Chairman & Managing Director, Sklias Nikitas Deputy Managing Director, Tsolakis Theodoros Member, Glavani Chris Member, Stefanou Stylianos Member, Marinou George Member, Palasantzas George Member, Boutsaris Stylianos Member, Pilavios Alexios Member			
Date of approval by the Board of Directors of the annual financial statements:	19 November 2025			
Auditing Company:	Grant Thornton S.A (SOE Reg. no.127)			
Type of Auditor's Report:	Unqualified opinion			
Statement of Financial Position		The Company		
(Amounts in €)		The Company		
Assets		31/3/2025	31/3/2024	
Self - Used property, plant and equipment	22,612,970	22,245,642		
Intangible Assets - goodwill	720,822	428,047		
Other non-current assets	7,169,084	9,706,201		
Right-of-Use Assets	1,336,986	672,575		
Investments in Associates	2,500,000	2,500,000		
Equity Securities	1,000,000	500,000		
Financial Instruments for Hedging	1,125,204	1,456,792		
Inventory	13,300,067	12,293,264		
Trade Receivables	13,763,002	11,919,079		
Other current assets	10,485,059	6,994,300		
Total Assets	74,013,193	68,635,900		
Equity and Liabilities				
Share Capital	9,347,850	9,347,850		
Other Equity Reserves	6,897,334	7,520,887		
Equity attributed to the shareholders of the parent	16,245,184	16,868,737		
Equity attributed to the shareholders of the parent (a)	16,245,184	16,868,737		
Long term loan liabilities	17,089,371	14,629,947		
Long term lease liabilities	962,940	444,969		
Provisions and other long term liabilities	1,739,088	1,709,698		
Short term loan liabilities	12,900,976	9,000,859		
Short term lease liabilities	415,539	215,084		
Other short term liabilities	25,170,495	25,699,635		
Total Liabilities (b)	57,768,009	51,787,163		
Total Shareholders' Equity and Liabilities (a) + (b)	74,013,193	68,635,900		
Statement of Comprehensive Income		The Company		
(Amounts in €)		The Company		
Gross Sales		31/3/2025	31/3/2024	
Alcohol Tax	123,263,949	129,216,691		
Net Sales	95,222,958	92,295,940		
Gross Profit	28,042,106	28,607,232		
Profit / (Loss) before taxes, interest expense and investment income	3,796,089	5,314,553		
Profit / (Loss) before taxes	1,971,632	3,085,860		
Profit / (Loss) from continuing operations (a)	1,416,354	2,404,656		
Statement of Changes in Equity		The Company		
(Amounts in €)		The Company		
Equity Balance - beginning period		31/3/2025	31/3/2024	
(01/04/2024 & 01/04/2023 respectively)	16,868,737	17,302,730		
Total comprehensive income after tax	1,416,354	2,404,656		
Other adjustments	(2,039,906)	(2,838,649)		
Equity Balance - ending period	16,245,184	16,868,737		
(31/3/2025 & 31/3/2024 respectively)				
Additional Information				
1. The major shareholder is the company "TMA SINGLE MEMBER S.A." and holds the 100% of shares.				
2. The above financial statements have been prepared based on the same accounting principles used for the previous financial statements and the revised IFRS.				
3. The charges upon the Company's and the Group's real estate securing the satisfaction of its loan obligations amount €65,304,008.				
4. There are no pending or under arbitration differences, as well as court or arbitration decisions that might have significant impact on the Company's or the Group's financial position or operations. As a result, it is not obligatory to make any provision.				
5. The Company employed 163 people at the end of the current financial year, while the respective number for the last financial year was 145.				
6. The Group and the Company have made the following provisions: a provision of €21,943 for severance pay and a provision of €66,465 for tax non-inspected years.				
7. The amounts are shown in euros, as in the annual financial statements.				
8. The following transactions include related party transactions during the current and previous financial year, as well as the outstanding balances on 31 March 2025 & 31 March 2024, under IAS 24:				
Revenues	31/3/2025	31/3/2024		
Expenses	69,900	66,249		
Assets	11,302,562	10,140,254		
Liabilities	5,309,056	7,001,564		
Remuneration of Directors	5,695	64,572		
Payables to Directors	459,000	419,700		
	20,356	20,356		
Ag. Stefanos, 20 November 2025				
Chris Ant. Argyrou		Nikitas Dim. Sklias		
Chairman & Managing Director		Finance Director - A' Class License 0025396		
ID NUM: A01918659		ID NUM: A01710713		
Panagiota Kon. Panagiotopoulou				
Chief Accountant - A' Class License 0137707				
ID NUM: F305859				

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