



Tero Ltd

BALANCE SHEET

AS AT DECEMBER 31, 2015 (JANUARY 1 - DECEMBER 31, 2015)

(Amounts in EURO)

ASSETS	YEAR ENDED 2015			YEAR ENDED 2014			LIABILITIES	
	Acquisition cost	Depreciation	Net Book value	Acquisition cost	Depreciation	Net Book value	YEAR ENDED 2015	YEAR ENDED 2014
B. FORMATION EXPENSES							A. SHAREHOLDERS' EQUITY	
1. Preliminary expenses	2.210,00	2.210,00	0,00	2.210,00	2.210,00	0,00	I. Capital	
4. Other formation expenses	23.817,68	23.817,68	0,00	23.817,68	23.817,68	0,00	1. Paid-up capital	19.800,00 / 73.200,00
	26.027,68	26.027,68	0,00	26.027,68	26.027,68	0,00		
C. FIXED ASSETS							III. Revaluation Reserves-Investment Grants	
I. Intangible Assets							3. Grants for investments in fixed assets	81.462,70 / 0,00
1. Research and development costs	107.320,02	107.320,02	0,00	107.320,02	107.320,02	0,00		
2. Concessions, patents, licences, trade marks and similar rights & assets	8.194,47	8.194,47	0,00	8.194,47	8.194,47	0,00	IV. Reserves	
	115.514,49	115.514,49	0,00	115.514,49	115.514,49	0,00	1. Legal reserve	2.610,66 / 2.610,66
II. Tangible Assets							V. Results carried forward	
6. Furniture and fixtures	97.729,46	95.404,04	2.325,42	95.340,84	92.085,45	3.255,39	Profit carried forward	36.730,14 / 34.079,86
	97.729,46	95.404,04	2.325,42	95.340,84	92.085,45	3.255,39	Total Shareholders' Equity (AI+AIII+AIV+AV)	140.603,50 / 109.890,52
Total Tangible and Intangible Assets (CI+CI1)	213.243,95	210.918,53	2.325,42	210.855,33	207.599,94	3.255,39		
III. Financial Assets							C. LIABILITIES	
2. Participating interests in other undertakings			0,00			0,00	II. Current Liabilities	
7. Other long-term receivables			520,20			520,20	1. Suppliers	15.846,72 / 34.782,47
			520,20			520,20	2a. Cheques payable (postdated)	0,00 / 0,00
Total Fixed Assets (CI+CII+CIII)			2.845,62			3.775,59	3. Banks	0,00 / 0,00
							4. Advances from trade debtors	0,00 / 0,00
D. CURRENT ASSETS							5. Taxes-duties	4.662,03 / 9.806,06
II. Receivables							6. Social security	0,00 / 1.775,82
1. Trade debtors		0,00		46.108,67			7. Current portion of long-term debt	0,00 / 0,00
Less: Provisions		0,00	0,00	0,00		46.108,67	11. Sundry creditors	11.878,90 / 2.061,57
3a. Cheques receivable								32.387,65 / 48.425,92
- On hand		0,00		0,00			Total Liabilities (CII)	32.387,65 / 48.425,92
- In banks as collateral		0,00	0,00	0,00		0,00		
11. Sundry debtors			33.053,18			18.796,84	D. ACCRUALS AND DEFERRED INCOME	
12. Advances to account for			0,00			0,00	2. Accrued expenses	0,00 / 0,00
			33.053,18			64.905,51		
IV. Cash and cash equivalents								
1. Cash on hand			279,69			31,12		
3. Current and time deposits			8.630,93			28.284,85		
			8.910,62			28.315,97		
Total Current Assets (DII+DIV)			41.963,80			93.221,48		
E. PREPAYMENTS AND ACCRUED INCOME								
2. Accrued income receivable			128.181,73			61.090,52		
GRAND TOTAL-ASSETS (B+C+D+E)			172.991,15			158.087,59	GRAND TOTAL SHAREHOLDERS' EQUITY & LIABILITIES (A+B+C+D)	172.991,15 / 158.316,44
MEMO ACCOUNTS							MEMO ACCOUNTS	
4. Other memo accounts			2.967,10			2.967,10	4. Other memo accounts	2.967,10 / 2.967,10

INCOME STATEMENT At December 31, 2015 (January 1 - December 31, 2015)

	YEAR ENDED 2015		YEAR ENDED 2014	
I. Operating Results				
Net turnover (sales)		71.100,00		152.145,75
Less: Cost of sales		157.045,14		207.721,13
Gross operating results (profit)		-85.945,14		-55.575,38
Plus: 1. Other operating income		114.888,51		113.961,62
Total		28.943,37		58.386,24
LESS: 1. Administrative expenses	18.295,31		29.422,92	
2. Research and development costs	0,00		0,00	
3. Distribution costs	2.854,88	21.150,19	9.658,19	39.081,11
Sub-total (profit)		7.793,18		19.305,13
PLUS: 1. Income from participating interests	0,00		0,00	
2. Income from other investments	0,00		0,00	
3. Gains from sale of participating interests and other investments	0,00		0,00	
4. Credit interest and similar income	21,22		2.999,96	
		21,22		2.999,96
Less: 2. Expenses and losses from shares and participating interests	0,00		0,00	
3. Debit interest and similar charges	252,75	252,75	-231,53	388,18
Total operating results (profit)		7.561,65		21.916,91
II. PLUS: Extraordinary results				
1. Extraordinary and non-operating income	61,08		0,00	
3. Prior period income	0,00	61,08	0,00	0,00
Less:				
1. Extraordinary and non-operating expenses	0,00		74,65	
3. Prior years' expenses	853,37		0,00	
4. Provisions for extraordinary liabilities	0,00	853,37	-792,29	0,00
			74,65	-74,65
Operating and extraordinary results (profit)		6.769,36		21.842,26
LESS: Total depreciation of fixed assets		3.318,59		697,50
Less: Charged to the operating cost		3.318,59		697,50
NET RESULTS PROFIT FOR THE YEAR BEFORE TAXES		6.769,36		21.842,26

Thessaloniki, March 15, 2016

Administrator

Efstratios Arampatzis
ID No. AB 367735/2006

The Accountant

GEORGIOS V. TSIOTRAS
ID No. AE 670996/07
H.E.C. Licence No. 13372 A' class

APPROPRIATION ACCOUNT

	YEAR ENDED 2015	YEAR ENDED 2014
Net results (profit) for the year	6.769,36	21.842,26
(+): Profit brought forward	34.079,86	19.714,43
(-): Prior years' tax differences	0,00	0,00
Total	40.849,22	41.556,69
LESS:		
1. Income tax	2.519,08	5.898,27
2. Other not charged to the operating cost taxes	1.600,00	800,00
Profit for appropriation (Losses carried forward)	36.730,14	34.858,42
Appropriation as under:		
1. Legal reserve	211,91	778,56
2. First dividend	0,00	0,00
3. Additional dividend	0,00	0,00
8. Profit carried forward	36.518,23	34.079,86
	36.730,14	34.858,42

"ΤΕΡΟ ΜΟΝΟΠΡΟΣΩΠΗ Ι.Κ.Ε."**ΙΣΟΛΟΓΙΣΜΟΣ ΠΟΛΥ ΜΙΚΡΩΝ ΟΝΤΟΤΗΤΩΝ****11η ΕΤΑΙΡΙΚΗ ΧΡΗΣΗ (1 ΙΑΝΟΥΑΡΙΟΥ 2015 - 31 ΔΕΚΕΜΒΡΙΟΥ 2015)****ΑΡ.ΓΕΜΗ 043672606000****Ποσά σε ευρώ**

		2015		2014
<u>Περιουσιακά στοιχεία</u>				
Πάγια		213.243,95		210.855,33
Μείον: Αποσβεσμένα	210.918,53		207.599,94	0,00
Απομειωμένα	0,00	2.325,42	0,00	3.255,39
Αποθέματα		0,00		0,00
Απαιτήσεις		42.484,00		93.970,53
Προκαταβολές και έσοδα εισπρακτέα		128.181,73		61.090,52
Λοιπά		0,00		0,00
<u>Σύνολο ενεργητικού</u>		172.991,15		158.316,44
<u>Καθαρή θέση και υποχρεώσεις</u>				
Κεφάλαια και αποθεματικά		140.603,50		109.890,52
Μακροπρόθεσμες υποχρεώσεις		0,00		0,00
Βραχυπρόθεσμες υποχρεώσεις		32.387,65		48.425,92
<u>Σύνολο καθαρής θέσης και υποχρεώσεων</u>		172.991,15		158.316,44

Θεσσαλονίκη , 15 Μαρτίου 2016

Ο ΔΙΑΧΕΙΡΙΣΤΗΣ

Ο ΛΟΓΙΣΤΗΣ

ΑΡΑΜΠΙΑΤΖΗΣ ΕΥΣΤΡΑΤΙΟΣ

ΑΔΤ ΑΒ 367735/2006

ΤΣΙΩΤΡΑΣ ΓΕΩΡΓΙΟΣ

Α.Δ.Τ. ΑΕ 670996/2007

Α.Μ. Ο.Ε.Ε. 13372 Α΄ ΤΑΞΗΣ

"ΤΕΡΟ ΜΟΝΟΠΡΟΣΩΠΗ Ι.Κ.Ε."
Κατάστασης Αποτελεσμάτων για πολύ μικρές οντότητες
31ης ΔΕΚΕΜΒΡΙΟΥ 2015 (1 ΙΑΝΟΥΑΡΙΟΥ 2015 - 31 ΔΕΚΕΜΒΡΙΟΥ 2015)

	<u>2015</u>	<u>2014</u>
Κύκλος εργασιών (καθαρός)	71.100,00	152.145,75
Λοιπά συνήθη έσοδα	114.888,51	113.961,62
Μεταβολές αποθεμάτων (εμπορεύματα, προϊόντα, ημικτ/μένα)	0,00	0,00
Αγορές εμπορευμάτων και υλικών	0,00	0,00
Παροχές σε εργαζόμενους	7.453,72	38.462,21
Αποσβέσεις ενσώματων παγίων και άυλων στοιχείων	3.318,59	697,50
Λοιπά έξοδα και ζημιές	168.276,39	207.717,18
Λοιπά έσοδα και κέρδη	61,08	0,00
Τόκοι και συναφή κονδύλια (καθαρό ποσό)	231,53	-2.611,78
Αποτέλεσμα προ φόρων	6.769,36	21.842,26
Φόροι	4.119,08	6.698,27
Αποτέλεσμα περιόδου μετά από φόρους	2.650,28	15.143,99

Θεσσαλονίκη , 15 Μαρτίου 2016

Ο ΔΙΑΧΕΙΡΙΣΤΗΣ

Ο ΛΟΓΙΣΤΗΣ

ΑΡΑΜΠΙΑΤΖΗΣ ΕΥΣΤΡΑΤΙΟΣ

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