



" ELGEKA S.A. TRADE - DISTRIBUTIONS - REPRESENTATIONS - INDUSTRY "

REG. No 8649/06/B/86/45

HEAD OFFICE: BLOCK 31, ADDRESS: DA 13, PHASE B, 57022, INDUSTRIAL AREA OF SINDOS, ECHEDOROS MUNICIPALITY - THESSALONIKI - GREECE

SUMMARY FINANCIAL DATA & INFORMATION FOR THE PERIOD 1 January 2010 - 30 September 2010

According to Board of Directors' Decision 4/507/28.04.2009 of the Stock Exchange Committee

The financial data and information presented below provide a general overview of the financial position and results of the Group and ELGEKA S.A. - Trade - Distributions - Industry. Therefore, it is recommended to any reader, before proceeding to any investment decision or other transaction with the company, to visit the company's website, where the Interim Financial Statements are published, together with the review report of certified auditors - accountants whenever is required.

INFORMATION CONCERNING THE COMPANY

Company's website: http://www.elgeka.gr
Date of approval of the Interim Financial Statements (9month period of 2010) 25 November 2010
Certified Auditor Accountant: Panagiotis Papazoglou, (SOEL Reg. No. 16631)
Audit Firm: ERNST & YOUNG (HELLAS) CERTIFIED AUDITORS ACCOUNTANTS S.A.
Type of auditor's review opinion: Not required

1.1 STATEMENT OF FINANCIAL POSITION (consolidated and stand alone) amounts in thousand Euro

Table with columns for GROUP and COMPANY, and rows for ASSETS (Tangible, Intangible, etc.) and EQUITY & LIABILITIES (Share capital, etc.).

ADDITIONAL DATA AND INFORMATION

1. The Consolidated Financial Statements as of September 30th, 2010, include, apart from the Parent Company "Elgeka S.A.", the companies presented in note 1 of the Interim Financial Statements...
2. The accounting principles applied for the preparation of Interim Financial Statements are the same with the ones applied for the preparation of the annual Financial Statements...
3. The Parent Company's tax books and records have been audited by the Tax Authorities up to fiscal year 2006 (incl.)...
4. There are no encumbrances on the fixed assets of the Parent Company, while there are mortgages on the buildings of subsidiaries as of 30th of September 2010...
5. There is no pending litigation that could materially affect the financial position or operation of the Parent Company and the Group...
6. The number of employees as at 30/09/2010 was 1.893 for the Group and 215 for the Parent Company respectively...
7. All activities (sales and purchases of goods and services) aggregating from the beginning of the period as well as receivable and payable balances of the Parent Company and the Group in the end of the current period, created from transactions with related companies, as these are defined in IAS 24, with distinct reference to the remuneration and balances of key management personnel and members of the board, are given below:

Table showing sales and purchases of goods and services, receivables, payables, and compensation for key management personnel and board members.

The parent Company's balances of sales-income, purchases-expenses, receivables and payables with related parties have been eliminated for the consolidation of the Financial Statements as at September 30th 2010.

8. Investments in fixed assets that took place from the Parent Company and the Group during the 9month period of 2010 amounted to Euro 871 thousand (9month period of 2009: Euro 479 thousand)...
9. Earnings per share (EPS) have been calculated using the weighted average number of ordinary shares in circulation during the 9month period of 2010...
10. No subsidiary held shares of the Parent Company at the end of the current period...
11. a. The company "CERA VILLA DESIGN SRL" applied for liquidation to the Romanian Authorities during the first quarter of 2009...
b. The Annual General Assembly of "MEDIEHELM PHARMAC. WHOLESAL STORE S.A." dated 30/06/2009 decided a share capital decrease of amount of Euro 846 thousand...
c. The Annual General Assembly of "SAMBROOK PHARMACEUTICAL S.A." dated 30/06/2009 decided a share capital increase of amount of Euro 1.502 thousand...
d. The company "HODDLE HOLDINGS LTD" was fully liquidated and written-off from the Cyprus Companies Register on October 16th 2009...
e. At 16/03/2010 the Group sold its share of interest in "SAMBROOK PHARMA PHARMACEUTICAL SOLE LTD", whose sole shareholder was the 91,34% subsidiary "SAMBROOK PHARMACEUTICAL S.A."...
f. On July 7th, 2010, the Parent Company acquired a rights option for the purchase of the share capital increase of 99,71% of the shares of the wholesaler "VITA PI A.E.B.E."...
g. The Annual General Assembly of "MEDIEHELM PHARMAC. WHOLESAL STORE S.A." dated 30/06/2010 decided a share capital decrease of amount of Euro 1.174 thousand...
h. On July 5th, 2010, the 100% subsidiary company "ELGEKA (CYPRUS) L.T.D." founded a new company named "DIAKINISIS PORT (CY) LIMITED" located in Nicosia of Cyprus...
i. On August 5th, 2010, the newly established subsidiary "DIAKINISIS PORT (CY) LIMITED" founded a new trade limited company named "DIAKINISIS PORT & Co", based in Piraeus...
12. The amounts and the nature of the other comprehensive income after taxes are analyzed as follows:

Table showing the nature of other comprehensive income/loss after taxes, including valuation of derivatives and exchange differences.

13. A restatement of provision for obsolete inventories as of 30th of September 2010 (Group: Euro 125 thousand and Company: Euro 90 thousand) has been performed from "Other operating expenses" to "Cost of sales", for presentation and comparison purposes. This additional restatement did not affect "Profit before taxes, financing, investing activities, depreciation and amortization". The above are mentioned in note 2 of Interim Financial Statements.

1.2. STATEMENT OF COMPREHENSIVE INCOME (consolidated and stand alone) amounts in thousand Euro

Table showing comprehensive income with columns for GROUP and COMPANY, and rows for Sales, Gross profit, Profit before taxes, Profit after taxes, and Profit/loss before taxes, financing, investing activities, depreciation & amortization.

1.3 STATEMENT OF CHANGES IN EQUITY (consolidated and stand alone) amounts in thousand Euro

Table showing changes in equity with columns for GROUP and COMPANY, and rows for Equity at the beginning of the period, Total comprehensive income/loss, net of tax, Change in subsidiary ownership, Purchase of subsidiaries, Share capital increase, and Equity at the end of the period.

1.4 STATEMENT OF CASH FLOWS (consolidated and stand alone) amounts in thousand Euro

Table showing cash flows with columns for GROUP and COMPANY, and rows for Operating activities (Profit before taxes, Depreciation, Provisions, etc.), Investing activities (Share capital increase, Acquisition of subsidiaries, etc.), and Financing activities (Purchase of treasury shares, Proceeds from loans, etc.).

Thessaloniki, November 25, 2010

CHAIRMAN OF THE B.o.D. AND MANAGING DIRECTOR

VICE CHAIRMAN OF THE B.o.D.

CHIEF FINANCIAL OFFICER

HEAD OF THE ACCOUNTING DTM

ALEXANDROS KATSIOTIS
ID. No. X 232184 / 01

ELLI DRAKOPOULOU
ID. No. AB 287230 / 06

ANTHIMOS MISAILIDIS
ID. No. AH 168099 / 08

KONSTANTINOS MEINTANIS
ID. No. AB 162944 / 06
ACC. REG. No. 0017678 CLASS: A'