



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

G.C.R. Number: 57298604000

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SUMMARY FINANCIAL DATA & INFORMATION FOR THE PERIOD 1 January 2013 - 30 September 2013

(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 Interim Financial Statements (9month period of 2013) by the Board of Directors: 28 November 2013

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, EQUITY & LIABILITIES, and TOTAL EQUITY AND LIABILITIES (c) + (d) for periods 30.09.2013 and 31.12.2012.

ADDITIONAL DATA AND INFORMATION

- 1. The name and country of registered office for each of the companies included in the consolidated financial statements...
2. On June 7, 2013, the Group's Management in the context of disengagement from its activity in the pharmaceutical industry...
3. The accounting principles applied are the same with the ones applied for the preparation of Annual Financial Statements for the year ended on December 31st, 2012...

Table with columns for GROUP and COMPANY, and rows for a) Sales of goods and services, b) Purchases of goods and services, c) Receivables, d) Payables, e) Key management personnel and member of the board compensation, f) Receivables from key management personnel and member of the board, g) Payables to key management personnel and member of the board.

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, 2013.

9. Investments in fixed assets that took place from the Parent Company and the Group during the 9month period of 2013 amounted to Euro 177 thousand (9month period of 2012: Euro 400 thousand) and Euro 1.785 thousand respectively (9month period of 2012: Euro 1.424 thousand).

10. Earnings per share (EPS) have been calculated using the profit or loss after tax and non-controlling interest divided by the weighted average number of ordinary shares in circulation of the Parent Company during the 9month period of 2013.

11. No subsidiary held shares of the Parent Company at the end of the current year. "ELGEKA S.A.". According to the decision of the Deputy Minister of Development and Competitiveness numbered K2-4556 the share capital of the Parent was reduced on 5th July, 2013, to 50,775 thousand euro, divided into 31,734,530 common registered shares with a nominal value of 1,60 Euro each, due to the cancellation of 202,500 treasury shares held until the specific date. The cancellation of treasury shares was realized according to the resolution of the Ordinary General Meeting of June 25th, 2013. On 09/07/2013 the Athens Exchange was notified of the decrease of the share capital due to cancellation of company shares. Following the above, by resolution of the Board of Directors of the Company it is decided that as from 12 July 2013 the trading of 202,500 shares, which are cancelled, will cease in the Athens Exchange. As a consequence, at 30/09/2013 the Parent Company does not hold treasury shares.

12.a. The companies "CERA VILLA DESIGN S.R.L." and "ELGEKA FERFELIS S.R.L." have applied for liquidation to the local authorities. The liquidation process is not completed by September 30th 2013. The figures were insignificant for consolidation purposes.

b. In April 26th, 2013, the subsidiary, by 100% company "ELGEKA (CYPRUS) LTD" proceeded to the deposit of the amount of 200,008 euro to cover its majority shareholding in newly formed company called "ELGEKA AG" based in Hamburg of Germany. The Nominal Share Capital of the new company amounts to 50 thousand euro divided into 50,000 shares with a nominal value of 1,00 euro each, while due to the issue of the above shares in premium there was an obligation for additional contributing shareholders, totalling 350 thousand euro, which covered in proportion to the percentage participation of its shareholders. The participation percentage share of "ELGEKA (CYPRUS) LTD" to that company is 50% plus one (1) share, i.e. 25,001 shares. The main activity of the new company is among others the purchase, sale, promotion and distribution of various Private Label products-food and all kinds of consumer goods and also similar products mainly of Mediterranean production or origin principally to German, Austrian and Swiss markets, the implementation of distribution programs for the transportation of the above products to retail and wholesale spots as well as to catering companies and companies that produce meals, the commercial representation and the providing of services regarding brands and franchises. As a consequence, "ELGEKA AG" is included in the Consolidated Financial Statements of the current period for the first time.

c. In May 14th, 2013, "ELGEKA S.A." proceeded to the purchase of 6,355 shares of the subsidiary company under the name "VIOTROS - FOOD INDUSTRY - MANUFACTURING AND MILK PROCESSING - WAREHOUSING - INDUSTRIAL AND COMMERCIAL S.A." that correspond to 10% of the total its share capital, thereby increasing its participation percentage in the specific company to 90% from 80% it had before, while the total price of the purchased shares amounted to 189 thousand euro. The value of net assets of "VIOTROS S.A." at the date of acquisition was 2,744 thousand euro and therefore the value of the additional stake acquired was 274 thousand. The difference of 85 thousand euro between the price and value of the acquired percentage was recognized in Retained earnings of the Group. Therefore, the subsidiary "VIOTROS S.A." was included in the Consolidated Financial Statements in the current period with a percentage of 90,00%, while the comparable period of 2012 was included with percentage of 80,00%.

d. The Annual General Meeting of the subsidiary company "VITA PI S.A." decided on 25/06/2013 to increase its share capital by 8,745 thousand euro by issuing 16,500,000 new nominal common shares, at a nominal value of 0,53 euro each and to amend its Articles of Association approved by the Directorate of Development of the Regional Administration of Thessaloniki with the decision Reg No. 9060/09-07/2013. After the explicit and unreserved statement of the other shareholder that it will not participate in the above mentioned share capital increase of "VITA PI S.A.", "ELGEKA S.A." undertook to cover entirely this increase a) by offsetting equivalent financial claims of "VITA PI S.A." of 2,214 thousand euro, which amount has already been credited partially at regular intervals during their existing commercial cooperation - sale and purchase of products, which amount was being capitalized after the relevant decision of the above Annual General Meeting and b) by payment in cash of total amount 6,531 thousand euro from which the amount of 1,531 thousand euro had been paid until 30/09/2013, while the rest amount of 5,000 thousand euro paid at 24/10/2013. Consequently, the new share capital of "VITA PI S.A." amounts to a total 14,045 thousand euro divided into 26,500,000 nominal common shares with nominal value of 0,53 euro each, while the participation percentage of "ELGEKA S.A." in the above company increased from 99,96% to 99,99% approximately. As a consequence, "VITA PI S.A." included in the Consolidated e. The unreserved Extraordinary General Meeting of the subsidiary company "MEDIHLM S.A." decided on 31/07/2013 to increase its share capital by 3,440 thousand euro by issuing 344,000 new common shares at a nominal value of 10 euro each and to amend article 5 of the Articles of Association of the Company. After the explicit and unreserved statement of the other shareholder that it will not participate in the above mentioned share capital increase of "MEDIHLM S.A.", "ELGEKA S.A." undertook to cover entirely this increase by payment in cash. At 30/09/2013 it has been already paid the amount of 2,850 thousand euro, while the rest amount of 590 thousand euro paid at 07/10/2013. Consequently, the new share capital of "MEDIHLM S.A." amounts to a total 6,748 thousand euro divided into 674,800 nominal common shares with nominal value of 10 euro each, while the participation percentage of "ELGEKA S.A." in the above company increased from 98,92% to 99,47% approximately. The above share capital increase realized with an aim the partial repayment of debt obligations of the subsidiary, which are secured with the "ELGEKA S.A." corporate guarantee. As a consequence, "MEDIHLM S.A." included in the Consolidated Financial Statements of the current period with a percentage of 99,47%, while in the comparable period of 2012 was included with a percentage of 98,92%.

f. In accordance with IAS 31 "Interests in Joint Ventures" (before the transition to IFRS 11), Joint Ventures are consolidated in the financials of the Group using proportionate consolidation. With the adoption of IFRS 11 "Interests in Joint Arrangements" from January 1, 2013, it is eliminated the option of proportionate consolidation and jointly controlled entities that meet the definition of a joint venture must be accounted for using the method of "equity". Therefore, the Group no longer consolidates its holdings in joint ventures using this method, while the implementation of the standard became retroactively from 1 January 2012. Therefore, the companies "PDC S.A." and "GREEN ROM BUSINESS GROUP S.R.L." included in the Consolidated Financial Statements for the current period using the "equity method", while in the comparable period of 2012 were consolidated with method of "proportionate consolidation".

g. Apart from the above mentioned changes in the consolidation percentages and in the consolidation methods of the companies comprising the Group or the incorporation of companies that had not been included in the comparable period of 2012, there were no other alterations not with any companies which were not included in the consolidation as per September 30th, 2013. The above mentioned events are presented in Notes 1 and 11 of Interim Financial Statements.

13. The amounts and the nature of the other comprehensive income after taxes are analyzed as follows:

Table with columns for GROUP and COMPANY, and rows for Nature of Other Comprehensive Income / (loss) after taxes, Valuation of derivatives after taxes, Exchange differences from translation of foreign subsidiaries, Revaluation of investment property, Actuarial gains / (losses), Participation in Other comprehensive income / (loss) of joint ventures, Other comprehensive income / (loss) after taxes.

14. The application of the amended IAS 19, "Employee Benefits" and the new IFRS 11 "Joint Arrangements" have resulted in the reclassification of financial figures of comparable period 01/01/2012 - 30/09/2012, and those of 31/12/2012. The effect of the application of the amended IAS 19 at published financial statements of the Group and of the Company described in the following table.

Table with columns for GROUP and COMPANY, and rows for Sales, Profit / (Loss) after tax and non-controlling interest, Total comprehensive income / (loss) after tax, Total Equity attributable to Shareholders of the Parent.

The effect of the application of the new IFRS 11 at published financial statements of the Group resulted in the reduction of sales for the period 01.01.2012-30.09.2012 by 588 thousand euro and for the whole year 01.01.2012-31.12.2012 by 905 thousand euro. No other effect was in published consolidated Results after tax and non-controlling interest, in consolidated Total comprehensive income after tax and non-controlling interest and in Total Equity attributable to the Shareholders of the Parent, as well as to the Company's Financial Statements. The effect of new accounting policies on published financial results of the Group and the Company is set out in detail in Notes 11 and 14 of the Interim Financial Statements of September 30, 2013.

15. The most important events that took place after 30th of September 2013 are the following:
- The District Court of Nicosia after No. 668/2013 application of subsidiary "ELGEKA (CYPRUS) LTD" ratified in accordance with the Special Resolution of 09.09.2013 and approved the reduction of the total amount of share capital of the company by 850 thousand euro, i.e. from 12,586 thousand euro, divided into 7,360,000 ordinary shares with a nominal value of 1,71 euro each, to 11,736 thousand euro, divided into 6,862,870 ordinary shares with a nominal value of 1,71 euro each. The relevant approval document was written and registered on 21/10/2013. This reduction was completed on 06/11/2013 with the deposit of the above amount to "ELGEKA S.A.".
- On November 20th, 2013, "ELGEKA S.A." proceeded to transfer of its shareholding (99,47% approximately) in the company "MEDIHLM PHARMACEUTICALS S.A.", which operates in the pharmaceutical industry. This business move takes place in full consistency with the already announced strategy to disengage ELGEKA Group from that activity. From the specific transfer, the sale proceeds of which amounted to 7 thousand euro, will result in an equivalent profit on Separate Financial Statements of "ELGEKA S.A." of 31/12/2013, due to the fact that the participation was valued at cost less provision for impairment, while on the Consolidated Financial Statements of ELGEKA Group at the above date will result to a loss, which estimated at 1.393 thousand euro, based on the latest available data of the subsidiary at September 30, 2013. (The above mentioned events are presented in Note 22 of Interim Financial Statements of 30th September 2013).

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

Table with columns for GROUP and COMPANY, and rows for Sales, Gross profit / (loss), Profit / (Loss) before taxes, financing and investing activities, Profit / (loss) after taxes (A), Distributed to: Equity holders of the Parent, Non-controlling interest, Other comprehensive income/(loss) for the period, net of tax (B), Total comprehensive income/(loss) for the period, net of tax (A+B), Distributed to: Equity holders of the Parent, Non-controlling interest, Profit/(loss) after taxes per share - basic (in Euro), Profit / (loss) before taxes, financing, investing activities, depreciation & amortization.

Table with columns for GROUP and COMPANY, and rows for Sales, Gross profit / (loss), Profit / (Loss) before taxes, financing and investing activities, Profit / (loss) after taxes (A), Distributed to: Equity holders of the Parent, Non-controlling interest, Other comprehensive income/(loss) for the period, net of tax (B), Total comprehensive income/(loss) for the period, net of tax (A+B), Distributed to: Equity holders of the Parent, Non-controlling interest, Profit/(loss) after taxes per share - basic (in Euro), Profit / (loss) before taxes, financing, investing activities, depreciation & amortization.

Table with columns for GROUP and COMPANY, and rows for Sales, Gross profit / (loss), Profit / (Loss) before taxes, financing and investing activities, Profit / (loss) after taxes (A), Other comprehensive income/(loss) for the period, net of tax (B), Total comprehensive income/(loss) for the period, net of tax (A+B), Profit/(loss) after taxes per share - basic (in Euro), 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 with columns for GROUP and COMPANY, and rows for Equity at the beginning of the period (01.01.2013 and 01.01.2012, respectively), Total comprehensive income/(loss), net of tax (continuing and discontinued operations), Acquisition of non-controlling interest, Establishment of subsidiaries (non-controlling interest proportion), Dividends paid to non-controlling interest, Equity at the end of the period (30.09.2013 and 30.09.2012, respectively).

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

INDIRECT METHOD

Table with columns for GROUP and COMPANY, and rows for Operating activities, Profit / (Loss) before taxes from continuing operations, Profit / (Loss) before taxes from discontinued operations, Address Adjustments for: Depreciation and amortization, Provisions, Unrealised foreign exchange differences, Translation exchanges differences, Amortization of government grants, Results (income, expense, gains & losses) of investing activities, Interest expense & similar charges, Address/less adjustments for changes in working capital or changes related to operating activities: Decrease/(Increase) in inventories, Decrease/(Increase) in receivables, Increase/(Decrease) in payables (excluding borrowings), Less: Interest expense & similar charges paid, Income taxes paid, Operating activities from discontinued operations, Net cash flows from/(used in) operating activities (a), Investing activities: Increase of participation in subsidiary, Share capital increase of subsidiaries, Purchase of property, plant & equipment and intangible assets, Proceeds from sale of property, plant & equipment and intangible assets, Purchase of investment property, Proceeds from sale of investment property, Interest received, Investing activities from discontinued operations, Net cash flows from/(used in) investing activities (b), Financing activities: Proceeds from non-controlling interest (due to establishment of new subsidiaries), Acquisition of non-controlling interest, Proceeds from loans, Repayment of loans, Payment of finance leasing liabilities, Dividends paid to non-controlling interest, Financing activities from discontinued operations, Net cash flows from/(used in) investing activities (c), Net increase/(decrease) in cash and cash equivalents (a) + (b) + (c), Cash and cash equivalents at the beginning of the period, Foreign exchange differences in cash and cash equivalents, Cash and cash equivalents at the end of the period.

Thessaloniki, November 28, 2013

CHAIRMAN OF THE B.O.D.

MANAGING DIRECTOR

GROUP CHIEF FINANCIAL OFFICER

ACCOUNTING AND TAX PLANNING MANAGER OF GROUP

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