



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

G.C.R. Number: 57298604000

HEAD OFFICE: BLOCK 31, ADDRESS: DA 13, PHASE B, 57622, INDUSTRIAL AREA OF SINDOS, DELTA MUNICIPALITY - THESSALONIKI - GREECE
SUMMARY FINANCIAL DATA & INFORMATION FOR THE PERIOD 1 January 2013 - 30 June 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 (6month period of 2013) by the Board of Directors: 29 August 2013
Certified Auditor Accountant: Pavlos Stellakis - SOEL Reg. No. 24941
Audit Firm: GRANT THORNTON S.A.
Type of auditor's review opinion: Unqualified

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

Table with columns: GROUP, COMPANY, 30.06.2013, 31.12.2012, 30.06.2013, 31.12.2012. Rows include ASSETS (Tangible, Intangible, etc.), EQUITY & LIABILITIES (Share capital, etc.), and TOTAL EQUITY AND LIABILITIES.

ADDITIONAL DATA AND INFORMATION

1. The name and country of registered office for each of the companies included in the consolidated financial statements, as well as the corresponding direct and indirect percentage of participation in their share capital are included in Note 1 in Interim Financial Statements.
2. On June 7, 2013, the Group's Management in the context of disengagement from its activity in the pharmaceutical industry has decided to sell its subsidiary "MEDHELM PHARMACEUTICAL S.A.".
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, apart from the new or revised accounting standards and interpretations endorsed in 2013, as they are presented in Note 2 in Interim Financial Statements.
4. The Parent Company's tax books and records have been audited by the Tax Authorities up to fiscal year 2006 (incl.).
5. 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 June 2013, amounting to Euro 11,150 thousand (31/12/2012: Euro 11,228 thousand) as security for loans.
6. There is no pending litigation that could materially affect the financial position or operation of the Parent Company and the Group.
7. The number of employees as at 30/06/2013 was 1,716 for the Group and 151 for the Parent Company respectively (30/06/2012: Group 1,609 and Company 189, respectively).
8. All activities (sales and purchases of goods and services) aggregating from the beginning of the year as well as receivable and payable balances of the Parent Company and the Group in the end of the current year, 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, and payables for the GROUP and COMPANY for periods 01.01-31.03.2013 and 01.01-31.03.2013.

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 - 30/06/2012, and those of 01/01/2012 - 30/06/2012.

Table showing the effect of the application of the amended IAS 19 and IFRS 11 on the Group and the Company, with columns for GROUP and COMPANY for periods 01.01-30.06.2012 and 01.01-31.12.2012.

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 01.01.2012-30.06.2012 by 360 thousand euro and for the whole year 01.01.2012-31.12.2012 by 805 thousand euro.

15. The most important events that took place after 30th of June 2013 are the following:
- 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.
- The Annual General Meeting of "MEDHELM PHARMAC. WHOLESALA STORE S.A." dated 29/06/2012 decided a share capital increase for the amount of Euro 238 thousand with the issue of 23,800 new common shares with face value Euro 10 each.
- On September 11, 2012, the subsidiary, by 100% percentage, company "ELGEKA (CYPRUS) LTD" proceeded to the establishment of a new company under the name "DIAKINISIS LOGISTICS SERVICES (CY) LTD".

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

Table with columns: GROUP, 01.01 - 30.06.2013, 01.01 - 30.06.2012. Rows include Sales, Gross profit, Profit/(Loss) before taxes, Profit/(Loss) after taxes (A), Distributed to: Equity holders, Non-controlling interest, Other comprehensive income, Total comprehensive income, Profit/(loss) after taxes per share - basic (in Euro), Profit/(loss) before taxes, financing, investing activities, depreciation & amortization.

Table with columns: GROUP, 01.04 - 30.06.2013, 01.04 - 30.06.2012. Rows include Sales, Gross profit, Profit/(Loss) before taxes, Profit/(Loss) after taxes (A), Distributed to: Equity holders, Non-controlling interest, Other comprehensive income, Total comprehensive income, Profit/(loss) after taxes per share - basic (in Euro), Profit/(loss) before taxes, financing, investing activities, depreciation & amortization.

Table with columns: COMPANY, 01.01 - 30.06.2013, 01.01 - 30.06.2012, 01.04 - 30.06.2013, 01.04 - 30.06.2012. Rows include Sales, Gross profit, Profit/(Loss) before taxes, Profit/(Loss) after taxes (A), Other comprehensive income, Total comprehensive income, 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: GROUP, COMPANY, 30.06.2013, 30.06.2012, 30.06.2013, 30.06.2012. Rows include Equity at the beginning of the period, Total comprehensive income, Acquisition of non-controlling interest, Establishment of subsidiaries, Dividends paid, and ending equity.

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

INDIRECT METHOD

Table with columns: GROUP, COMPANY, 01.01 - 30.06.2013, 01.01 - 30.06.2012, 01.01 - 30.06.2013, 01.01 - 30.06.2012. Rows include Operating activities, Investing activities, Financing activities, and Net cash flows from/used in operating activities.

Thessaloniki, August 29, 2013

CHAIRMAN OF THE B.O.D. ELLI DRAKOPOULOU
MANAGING DIRECTOR ALEXANDROS KATSIOTIS
GROUP CHIEF FINANCIAL OFFICER ANTHIMOS MISALIDIS
ACCOUNTING AND TAX PLANNING MANAGER OF GROUP KONSTANTINOS MEINTANIS