



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

G.C.R. Number: 5729864000

HEAD OFFICE: BLOCK 31, ADDRESS: DA 13, PHASE B, 57022, INDUSTRIAL AREA OF SINDOS, DELTA MUNICIPALITY - THESSALONIKI - GREECE
SUMMARY FINANCIAL DATA & INFORMATION FOR THE PERIOD 1 January 2013 - 31 March 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 by the Board of Directors: 30 May 2013

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

Table with columns: GROUP (31.03.2013, 31.12.2012), COMPANY (31.03.2013, 31.12.2012). Rows include ASSETS (Tangible, Intangible, etc.), EQUITY & LIABILITIES (Share capital, etc.), and TOTAL EQUITY AND LIABILITIES.

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

Table with columns: GROUP (1/1 - 31/03/2013, 1/1 - 31/03/2012), COMPANY (1/1 - 31/03/2013, 1/1 - 31/03/2012). Rows include Sales, Profit (Loss) before taxes, Profit (Loss) after taxes, and Profit (loss) before taxes, financing, investing activities, depreciation & amortization.

ADDITIONAL DATA AND INFORMATION

- 1. The name and country of registered office for each of the companies included in the consolidated financial statements...
2. The accounting principles applied are the same with the ones applied for the preparation of 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...
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 31/03/2013 was 1,740 for the Group and 187 for the Parent Company respectively...
7. 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:
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
8. Investments in fixed assets that took place from the Parent Company and the Group during the first quarter of 2013 amounted to Euro 104 thousand...
9. 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 first quarter of 2013.
10. No subsidiary held shares of the Parent Company at the end of the current year. "ELGEKA S.A.", under the decision of the General Assembly of 30/06/2008 and the Board of Directors Meetings of 21/04/2010, as well as under the decision of the General Assembly of 28/06/2008 and the Board of Directors Meetings of 29/06/2010, and according to the paragraph 16 of the Greek Codified Law 2190/1920, has bought during the year 202,500 treasury shares at the average price of Euro 0.7773 per share, of total value Euro158 thousand, through "National-P&K Securities A.E.P.E.Y.".
11. 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 March 31st 2013. The figures were insignificant for consolidation purposes.
b. The Annual General Meeting of "VITA PI S.A." dated 29/06/2012 decided a share capital increase for the amount of Euro 2,756 thousand with the issue of 5,200,000 new common shares with face value Euro 0.53 each. As a consequence, the new share capital of "VITA PI S.A." amounts to Euro 5,300 thousand divided into 10,000,000 common shares with face value Euro 0.53 each. "ELGEKA S.A." covered entirely this increase by offsetting equivalent financial claims of "VITA PI S.A." of Euro 2,756 thousand, which amount has already been credited partially at regular intervals during their existing commercial cooperation - sale and purchase of products. After the approval of the relevant decision of the above General Meeting by the Development Division R.U. Thessaloniki (no. 7651 /06.07.2012) followed an offsetting-capitalization of such amount and the percentage of "ELGEKA S.A." increased from 99.92% to approximately 99.96%. As a consequence, "VITA PI S.A." included in the Consolidated Financial Statements of the current period with a percentage of 99.96%, while in the comparable period of 2012 was included with a percentage of 99.92%.
c. The Annual General Meeting of "MEDIHELM PHARMAC. WHOLESAL 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. As a consequence, the new share capital of "MEDIHELM PHARMAC. WHOLESAL STORE S.A." amounts to Euro 3,308 thousand divided into 330,800 common shares with face value Euro 10 each. "ELGEKA S.A." covered the full amount of this share capital increase and at 6/09/2012 paid the amount of Euro 238 thousand, resulting in increase of the participation percentage from 98.83% to 99.92% approximately. As a consequence, "MEDIHELM PHARMAC. WHOLESAL STORE S.A." included in the Consolidated Financial Statements of the current period with a percentage of 98.92%, while in the comparable period of 2012 was included with a percentage of 98.83%.
d. 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", which is situated in Nicosia of Cyprus. The company "ELGEKA (CYPRUS) LTD" participates with 100% in the share capital of the newly created company "DIAKINISIS LOGISTICS SERVICES (CY) LTD", which was set at Euro 200 thousand. The purpose of activity of the new company is primarily distributions, storage and packaging of all kinds. "DIAKINISIS LOGISTICS SERVICES (CY) LTD" is included in the Consolidated Financial Statements of the current period, while it has not included in the comparable period of 2012.

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

Table with columns: GROUP (31/3/2013, 31/3/2012), COMPANY (31/3/2013, 31/3/2012). Rows include Equity at the beginning of the period, Total comprehensive income/(loss), net of tax, and Equity at the end of the period.

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

Table with columns: GROUP (1/1 - 31/03/2013, 1/1 - 31/03/2012), COMPANY (1/1 - 31/03/2013, 1/1 - 31/03/2012). Rows include Operating activities (Profit / (Loss) before taxes, etc.), Investing activities (Purchase of property, plant & equipment, etc.), and Financing activities (Proceeds from loans, etc.).

e. 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 "PCDC S.A." and "GREC-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".

Table with columns: GROUP (01.01-31.03.2013), COMPANY (01.01-31.03.2012). Rows include Nature of Other Comprehensive Income / (loss) after taxes, Valuation of derivatives after taxes, Exchange differences from translation of foreign subsidiaries, etc.

13. 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 - 31/03/2012, 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: GROUP (01.01-31.03.2012), COMPANY (01.01-31.12.2012). Rows include Sales, Profit / (Loss) after tax and non-controlling interest, Total comprehensive income / (loss) after tax, and 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 01.01.2012-31.03.2012 by 167 thousand euro and for the whole year 01.01.2012-31.12.2012 by 805 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 March 31, 2013. In addition, on March 31, 2013, there was a reclassification of amortization grant of L. 3299/2004 in the Statement of Comprehensive Income of the Group of March 31, 2012, of amount Euro 11 thousand from Loss after taxes that distributed to Equity holders of the Parent to Loss after taxes that distributed to Non-controlling interest, in order to be comparable to those of the current period. No other account of either Statement of Comprehensive Income or Statement of Financial Position has been affected from the specific reclassification, while the Total Equity of the Group and Non-controlling interest remain the same. The above mentioned event is presented analytically in Note 2 of Interim Financial Statements. 14. The most important events that took place after 31st of March 2013 are the following: - In April 26th, 2013, the subsidiary, by 100%, company "ELGEKA (CYPRUS) LTD" proceeded to the deposit of the amount of 200,000 euro to cover its majority shareholding in newly formed company called "ELGEKA AC" based in Hamburg of Germany. The Nominal Share Capital of the new company amounts to 50,000 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 contribution of the participating shareholders, totalling 350,000 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 all similar products mainly of Mediterranean production or origin principally to German, Austrian and Swiss market, 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. - In May 14th, 2013, 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 189,475,00 euro. (The above mentioned events are presented in Note 21 of Interim Financial Statements).

Thessaloniki, May 30, 2013

CHAIRMAN OF THE B.o.D.

MANAGING DIRECTOR

GROUP CHIEF FINANCIAL OFFICER

ACCOUNTING AND TAX PLANNING MANAGER OF GROUP

ELLI DRAKOPOULOU
ID. No. AB 287230 / 06

ALEXANDROS KATSIOTIS
ID. No. X 232184 / 01

ANTHIMOS MISALIDIS
ID. No. AH 168099 / 08

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