



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

G.C.R. Number: 87298604000

HEAD OFFICE: INDUSTRIAL AREA OF SINDOS, DELTA MUNICIPALITY - THESSALONIKI
SUMMARY FINANCIAL DATA & INFORMATION FOR THE PERIOD 1 January 2016 - 30 June 2016
(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 Annual 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 Annual Financial Statements by the Board of Directors: 25 September 2016
Certified Auditor Accountant: Pavlos Stelakias - SOEL Reg. No. 24941
Audit firm: GRANT THORNTON S.A.
Type of auditor's opinion: Unqualified report - Emphasis of matter

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

Table with columns for GROUP and COMPANY, and sub-columns for Continuing operations, Discontinued operations, and Total. Rows include Sales, Gross profit, Profit before taxes, Profit after taxes, and Total comprehensive income.

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

Table with columns for GROUP and PARENT, and sub-columns for 30.06.2016 and 31.12.2015. Rows include ASSETS (Tangible, Intangible, etc.), EQUITY & LIABILITIES (Share capital, etc.), and TOTAL ASSETS 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...
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 2007 (incl.)...
4. There are no encumbrances on the fixed assets of the Parent Company...
5. There is no pending litigation that could materially affect the financial position or operation of the Parent Company...
6. The number of employees as at 30/06/2016 was 1.343 for the Group and 110 for the Parent Company...
7. All activities (sales and purchases of goods and services) aggregating from the beginning of the year as well as receivable and payable balances...
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

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

Table with columns for GROUP and COMPANY, and sub-columns for 30.06.2016 and 30.06.2015. Rows include Equity at the beginning of the year, Total comprehensive income, 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 for GROUP and PARENT, and sub-columns for 01.01.-30.06.2016 and 01.01.-30.06.2015. Rows include Operating activities, Investing activities, Financing activities, and Net cash flows from/used in operating activities.

- 8. Investments in fixed assets that took place from the Parent Company and the Group during the first semester of 2016 amounted to Euro 66 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...
10. Neither the Parent nor any subsidiary held shares of the Parent Company at the end of the current period.
11. a. The companies "CEFA VILLA DESIGN S.R.L." and "ELGEKA FERRELLIS S.R.L." have applied for liquidation to the local authorities...
b. On March 30, 2016, after taking the relevant decisions by the Management of both the Parent company "ELGEKA S.A." and its subsidiary "ELGEKA (CYPRUS) LTD"...
c. On April 7, 2016, after taking the relevant decisions by the Management of both the Parent company "ELGEKA S.A." and its subsidiary "ELGEKA (CYPRUS) LTD"...
d. On April 28, 2016, it was completed the merger of the company "ARISTA S.A." and the company "VIOTROS S.A." through absorption of the latter by the former.

Table with columns for GROUP and COMPANY, and sub-columns for 01.01.-30.06.2016 and 01.01.-30.06.2015. Rows include Nature of Other Comprehensive Income / (loss) after taxes, Exchange differences from translation of foreign subsidiaries, Revaluation of investment property, Participation in Other comprehensive income / (loss) of joint ventures, and Other comprehensive income / (loss) after taxes.

- 13. The Statement of Comprehensive Income of the Group has been charged by the amount of 1.900 thousand euro, which relates to impairment loss in the goodwill that was recognized at the acquisition of the subsidiary company "ARIVIA S.A."
14. The emphasis of matter in the Independent Auditor's Report concerns the fact that due to accumulated losses the total equity of the Parent Company is lower than the half of paid up share capital...
15. The most important events that took place after 30th of June 2016 are the following:
- On July 15, 2016, after a special resolution adopted by Parent company "ELGEKA S.A.", the reduction of the Share Capital of its subsidiary "ELGEKA (CYPRUS) LTD" by the amount of 475 thousand euro...
There are no events that took place after the date of Financial Statements that relate either to Group or to Company, for which it is required by International Financial Reporting Standards either disclosure or alteration in the amounts of published Financial Statements.
(The above mentioned event is presented in Note 23 of Interim Financial Statements).

Thessaloniki, September 25, 2016

CHAIRMAN OF THE B.O.D. & MANAGING DIRECTOR

VICE - CHAIRMAN

GROUP CHIEF FINANCIAL OFFICER

ACCOUNTING AND TAX PLANNING MANAGER OF GROUP

ALEXANDROS KATSIOTIS
ID. No. X 232184 / 01

ELLI DRAKOPOULOU
ID. No. AB 287230 / 06

ARIS CHATZATOURIAN
ID. No. X 540791 / 03

KONSTANTINOS MEINTANIS
ID. No. AB 162944 / 06