



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

G.C.R. Number: 5729860400

HEAD OFFICE: OLYMPOU ST. 32, 57009, KALOCHORI, DELTA MUNICIPALITY - THESSALONIKI - GREECE
SUMMARY FINANCIAL DATA & INFORMATION FOR THE PERIOD 1 January 2014 - 30 September 2014
(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 2014)
by the Board of Directors: 20 November 2014

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 ASSETS/LIABILITIES for periods 30.09.2014, 31.12.2013, 30.09.2013, and 31.12.2013.

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. 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, 2013, apart from the new or revised accounting standards and interpretations endorsed in 2014, as they are presented in Note 2 in Interim Financial Statements.
3. The unaudited fiscal years of the Parent Company and the Group's company are analytically presented in Note 5 of Interim Financial Statements.
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 2014, amounting to 11.586 thousand euro (31/12/2013: 10.975 thousand euro) as security for loans.
5. There is no pending litigation that could materially affect the financial position or operation of the Parent Company and the Group. The aggregated amount of provisions for bad and doubtful debts for the Group and Parent Company at 30/09/2014 amounted to 13,294 thousand euro and 3,109 thousand euro, respectively (31/12/2013: 11,930 thousand euro and 2,442 thousand euro, respectively). The cumulative provision for tax unutilized years as of 30/09/2014 for the Group amounted to 522 thousand euro and for the Parent Company to 318 thousand euro (31/12/2013: 482 thousand euro and 318 thousand euro, respectively), whereas no provisions were created under the heading "Other Provisions" neither for the Group nor for the Parent Company as prescribed in paragraphs 10, 11 and 14 of IAS 37 "Provision, contingent liabilities and contingent assets".
6. The number of employees as at 30/09/2014 was 1.720 for the Group and 185 for the Parent Company respectively (30/09/2013: Group 1.633 and Company 136, 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.

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.

- 8. Investments in fixed assets that took place from the Parent Company and the Group during the 9-month period of 2014 amounted to 249 thousand euro (9-month period of 2013: 177 thousand euro) and 1,435 thousand euro respectively (9-month period of 2013: 1,785 thousand euro).
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 9-month period of 2014.
10. Neither the Parent Company nor any subsidiary held shares of the Parent Company at the end of the current year.
11.a. The companies "CERA VILLA DESIGN S.R.L." and "ELGEKA FERRELIS S.R.L." have applied for liquidation to the local authorities. The liquidation process is not completed by September 30th 2014. The figures were insignificant for consolidation purposes.
b. In April 14th, 2014, the General Meeting of shareholders of "ELGEKA AG", which is founded in April 26th, 2013, and in which holds a majority shareholding of 50% plus one (1) share, i.e. 25.001 shares, the 100% subsidiary company "ELGEKA (CYPRUS) LTD", decided to change the name from "ELGEKA AG" to "AMATO SCHREIBER Food + Retail AG". At the same date, after taking relevant decisions by the Management of both the Parent Company "ELGEKA S.A." and its subsidiary, "ELGEKA (CYPRUS) LTD", signed a contract for the sale of those 25,001 shares held by "ELGEKA (CYPRUS) LTD" in "ELGEKA AG" for a consideration of 10 thousand euro, which was completed in April 16th, 2014. From the above transfer of shareholding of "ELGEKA (CYPRUS) LTD" to the company "ELGEKA AG", was resulted a loss of 6 thousand euro in the Consolidated Financial Statements of ELGEKA Group on June 30, 2014, while there was no effect in the stand alone Financial Statements of the subsidiary company "ELGEKA (CYPRUS) LTD" due to the fact that the participation in "ELGEKA AG" was fully impaired (provision of impairment of total amount 190 thousand euro during the first semester of 2014). As a consequence, "ELGEKA AG" is not included in the Consolidated Financial Statements of the current period, while it had been included in the comparable period of 2013 with a participation percentage of 50% plus one (1) share.
c. The Annual General Meeting of the subsidiary company "ARISTA S.A." decided on 27/06/2014 to reduce its share capital by the amount of 5,035 thousand euro in order to cover equivalent loss, by reducing the nominal value of each share by 0,19 euro, i.e. from 0,53 euro to 0,34 euro each and the parallel increase of its share capital by the amount of 2,800 thousand euro, which was covered by the contribution from "ELGEKA S.A." of equivalent receivables against the former, by issuing 8,236,000 new nominal common shares, at a nominal value of 0,34 euro each. The above changes in the share capital of "ARISTA S.A." as well as the relevant amendment of article 5 of the Articles of Association of the Company approved by the Directorate of Development of the Regional Administration of Thessaloniki with the decision Reg. No. 22930/30-07-2014. Consequently, the new share capital of the subsidiary company "ARISTA S.A." will amount to a total 11,810 thousand euro divided into 34,736,000 nominal common shares with nominal value of 0,34 euro each, while the participation percentage of "ELGEKA S.A.", in the above company remains 99,99% approximately.
d. The Annual General Meeting of the subsidiary company "G.S.B.G. S.A." decided on 27/06/2014 to increase its share capital by the amount of 900 thousand euro, by issuing 90,000 new nominal common shares, at a nominal value of 0,10 euro each. The above increase was covered entirely by "ELGEKA S.A.", both in cash amounting to 480 thousand euro and also by contributing an equal amount of receivables against the former, amounting to 420 thousand euro. The above increase of share capital of "G.S.B.G. S.A." as well as the relevant amendment of article 5 of the Articles of Association of the Company approved by the Directorate of Development of the Regional Administration of Thessaloniki with the decision Reg. No. 22474/30-07-2014. Consequently, the new share capital of the subsidiary company "G.S.B.G. S.A." will amount to a total 960 thousand euro divided into 96,000 nominal common shares with nominal value of 0,10 euro each, while the participation percentage of "ELGEKA S.A." in the above company increases from 70,00% to 98,13% approximately, which is the new participation percentage that is included in the Consolidated Financial Statements of the current period in comparison with that of the comparable period of 2013.
e. On September 30th, 2014, the company "C.A. PAPAELLINAS LTD", signed with the subsidiaries "ELGEKA S.A.", "DIAKINISIS LOGISTICS SERVICES (CY) LTD" and "ELGEKA CYPRUS LTD", an agreement under which "C.A. PAPAELLINAS LTD" acquired the 40% of the share capital of "DIAKINISIS LOGISTICS SERVICES (CY) LTD" with the issue of 200 new ordinary shares in its name, with a nominal value of 1 euro each at a premium, with a purchase price of 208 thousand euro, while the latter recorded the amount of 208 thousand euro in its share premium account after the resignation of "ELGEKA CYPRUS LTD" of the preemptive right to acquire new shares. After the above, the new share capital of "DIAKINISIS LOGISTICS SERVICES (CY) LTD" is amounted to 500 euro divided into 500 ordinary shares of 1 euro each, while the amount recorded above par (at premium) in its share premium account totals in 937 thousand euro, while the new shareholder structure involved hereinafter the companies "ELGEKA CYPRUS LTD" and "C.A. PAPAELLINAS LTD" with participation percentages of 60% and 40% respectively. As a consequence, "DIAKINISIS LOGISTICS SERVICES (CY) LTD" included in the Financial Statements of ELGEKA Group of the current period with a participation percentage of 60%, while in the comparable period of 2013 it had been included with a percentage of 100%.
f. On November 20th, 2013, "ELGEKA S.A." proceeded to transfer of its shareholding (99,47% approximately) in the company "MEDHELM PHARMACEUTICALS S.A.", which operates in the pharmaceutical industry. This business move came in full consistency with prior notice of the Group's strategy of disengagement ELGEKA from this activity. In the published Financial Statements of ELGEKA Group, "MEDHELM PHARMACEUTICALS S.A." was presented as "Discontinued Operations" and "Non-current Asset Held for Sale" since June 30th, 2013. From the specific transfer, the sale price of which was 7 thousand euro, was accrued a loss of 147 thousand euro in Financial Statements of "ELGEKA S.A.", as the participation was valued at cost less provision for impairment, while in the Consolidated Financial Statements of ELGEKA Group was accrued a loss of Euro 1,554 thousand. As a consequence, "MEDHELM PHARMACEUTICALS S.A." did not included in the Financial Statements of ELGEKA Group of the current period, while it had been included in the comparable period of 2013.
Apart from the above mentioned changes in the consolidation percentages or the non-incorporation of companies that had been included in the comparable period of 2013, there were no other alterations nor were any companies which were not included in the consolidation as per September 30th, 2014.
The above mentioned events are presented in Note 1 of Interim Financial Statements.

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, Participation in Other comprehensive income / (loss) of joint ventures, Other comprehensive income / (loss) after taxes.

- 13. In the Statement of Financial Position of the Group of December 31st, 2014, the amount of 44 thousand euro has been reclassified for comparability with the Statement of Financial Position as of September 30th, 2014 which relates to Financial Assets Available for Sale. The relevant item transferred from Other Assets to Financial Assets Available for Sale and therefore this amount amounted to 1,444 thousand euro from 1,400 thousand euro, while the Other Receivables amounted to 13,929 thousand euro and from 13,969 thousand euro at December 31st, 2013. No account of the Statement of Comprehensive Income is affected by this change, while the total Equity of the Group and the Non-controlling interest remained unchanged. Quote is included in Note 2 to the Interim Financial Statements of September 30th, 2014.
14. 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.

Acharnes Attikis, November 20, 2014

Table with columns for CHAIRMAN OF THE B.O.D., MANAGING DIRECTOR, and GROUP CHIEF FINANCIAL OFFICER, listing names and IDs of ALEXANDROS KATSIOTIS, LEONIDAS THEOKLITOS, and ARIS CHATZATOIRIAN, KONSTANTINOS MEINTANIS.

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, Less: Taxes, 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, Less: Taxes, 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, Less: Taxes, 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 (01.01.2014 and 01.01.2013, respectively), Total comprehensive income/(loss), net of tax (continuing and discontinued operations), Acquisition of non-controlling interest, Establishment of subsidiaries (non-controlling interest proportion), Sale of subsidiary, Increase of share capital (non-controlling proportion), Dividends paid to non-controlling interest, Total equity at the end of the period (30.09.2014 and 30.09.2013, respectively).

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

Table with columns for GROUP and COMPANY, and rows for INDIRECT METHOD, Operating activities, Investing activities, Financing activities, Net cash flows from/used in operating activities (a), investing activities (b), financing 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.