

Figures and information for the period from January 1, 2010 TILL September 30, 2010
(according to the decision of 4/5077/28.04.2009 of the Hellenic Capital Market Commission Board of Directors)

The following figures which stem from the financial statements, aim at providing general information about the financial standing and results of the company ELASTRON S.A.
Therefore, before proceeding to any manner of investment or other transaction with the Company, readers are advised to visit the company's site where the financial statements and the auditor's report, are posted.

COMPANY DETAILS				CASH FLOW STATEMENT FOR THE PERIOD							
Competent Authority: Ministry of Development, Department of S.A. & Credit											
Company's website: http://www.elastron.gr											
Date of approval of the annual financial statements by the BoD: 26/11/2010											
STATEMENT OF FINANCIAL POSITION				GROUP							
	GROUP		COMPANY			GROUP		COMPANY			
	30.09.2010	31.12.2009	30.09.2010	31.12.2009	1.1-30.09.2010	1.1-30.09.2009	1.1-30.09.2010	1.1-30.09.2009			
ASSETS											
Own use fixed assets	56.023,59	54.537,15	44.793,45	43.340,68							
Investments in real estate	1.110,24	1.111,34	1.110,24	1.111,34							
Intangible Assets	122,90	135,26	82,51	81,99							
Other non current assets	1.548,73	1.836,58	10.078,96	10.461,86							
Inventory	19.759,48	22.679,01	15.599,71	18.646,33							
Trade receivables	45.700,41	45.801,48	39.086,86	38.730,99							
Other current assets	35.850,61	23.492,14	33.017,08	21.181,93							
Non current assets available for sale	0,00	0,00	0,00	0,00							
TOTAL ASSETS	160.115,96	149.592,96	143.768,81	133.555,12							
EQUITY AND LIABILITIES											
Share capital	18.648,00	14.918,40	18.648,00	14.918,40							
Other company's shareholders equity	62.497,39	66.686,43	61.386,40	64.953,62							
Total company's shareholders equity (a)	81.145,39	81.604,83	80.034,40	79.872,22							
Minority interests (b)	0,00	0,00	0,00	0,00							
Total equity (c) = (a) + (b)	81.145,39	81.604,83	80.034,40	79.872,22							
Long term borrowings	28.281,17	18.464,51	27.000,00	15.000,00							
Provisions / Other long term liabilities	4.724,84	5.222,30	3.542,35	4.161,98							
Short term borrowings	35.854,81	25.903,36	24.949,71	18.611,90							
Other short term liabilities	10.109,75	18.397,96	8.242,35	15.909,02							
Total liabilities (d)	78.970,57	67.988,13	63.734,41	53.682,90							
TOTAL EQUITY AND LIABILITIES (c) + (d)	160.115,96	149.592,96	143.768,81	133.555,12							
STATEMENT OF COMPREHENSIVE INCOME (GROUP)				Financing activities							
	1.1-30.9.2010	1.1-30.9.2009	1.7-30.6.2010	1.7-30.6.2009	Proceeds from share capital increase	0,00	0,00	0,00	0,00		
Turnover	65.048,34	69.570,37	18.421,44	23.190,81	Proceeds from bank loans	83.761,55	43.106,95	79.740,00	36.250,00		
Gross Profit/(Loss)	7.785,91	1.702,25	1.961,59	1.152,47	Repayments of loans	-64.083,42	-73.716,90	-61.450,00	-67.868,04		
Profit/(Loss) before taxes, financing and investments	665,51	-3.623,58	-175,42	1.085,99	Dividends paid	-4,54	-937,12	-4,55	-937,12		
Profit/(Loss) before taxes	256,17	-4.402,66	-448,78	963,34	Total inflows / (outflows) from financing activities (c)	19.673,59	-31.547,07	18.285,45	-32.555,16		
Profit/(Loss) after taxes (a)	42,44	-4.016,83	-411,39	657,81	Cash flow Foreign Exchange Differences	-4,50	-173,79	0,00	0,00		
Attributable to:					Net increase / (decrease) on cash and cash equivalents for the period (a) + (b) + (c)	12.911,02	15.360,23	12.505,59	15.339,41		
Shareholders	42,44	-4.016,83	-411,39	657,81	Cash and cash equivalents at the beginning of the period	16.936,15	995,34	16.326,82	683,24		
Minority interest	0,00	0,00	0,00	0,00	Cash and cash equivalents at the end of the period	29.847,17	16.355,57	28.832,41	16.022,65		
Other comprehensive income after tax (b)	-501,88	-173,79	-319,92	-1,30	ADDITIONAL DATA & INFORMATION						
Cumulative comprehensive income after tax (a)+(b)	-459,44	-4.190,62	-731,31	656,51	1. The Group's structure is illustrated in note 2.3 of the financial statements						
Attributable to:					2. Note 22 of the financial statements includes reference to the Group's unaudited fiscal years						
Shareholders	-459,44	-4.190,62	-731,31	656,51	3. The number of employed personnel as of 30.09.2010 was 272 people for the Group and 172 people for the Company while on 30.09.2009 that number was 304 or the Group and 200 people for the Company.						
Minority interest	0,00	0,00	0,00	0,00	4. There are no Company disputes in litigation or arbitration nor court or arbitration bodies judgments that might significantly affect the financial status or operation of the Company and the Group.						
Earnings / (Losses) after taxes - basic per share (i€)	0,0023	-0,2154	-0,0221	0,0353	5. There are no liens on the fixed assets of the Company and the Group						
Profit/(Loss) before taxes, financing investments and depreciation	2.039,72	-2.257,35	288,70	1.572,64	6. The provisions of the Group and the Company as of 30.9.2010 are the following:						
STATEMENT OF COMPREHENSIVE INCOME (COMPANY)				GROUP				COMPANY			
	1.1-30.9.2010	1.1-30.9.2009	1.7-30.6.2010	1.7-30.6.2009	a) Any form of litigations or arbitrations	-	-	-	-		
Turnover	53.854,43	58.230,06	15.176,81	19.055,32	b) Tax unaudited fiscal years	532,50	500,00	-	-		
Gross Profit/(Loss)	6.556,13	776,37	1.598,04	765,52	c) Inventory impairment provisions	-	-	-	-		
Profit/(Loss) before taxes, financing and investments	1.067,95	-3.120,94	24,49	1.178,45	7. Amounts of sales and purchases of the Group and the Company to and from associated parties for the period from 1.1.2010 to 30.9.2010 as well as the balances of receivables and obligations are analyzed as follows (amounts in thousands):						
Profit/(Loss) before taxes	1.010,28	-3.619,84	-93,42	1.072,87	a) Revenues	137,22	4.101,41				
Profit/(Loss) after taxes (a)	658,07	-3.342,93	-100,63	734,50	b) Expenses	714,79	1.840,02				
Attributable to:					c) Receivables	1,01	3.547,35				
Shareholders	658,07	-3.342,93	-100,63	734,50	d) Payables	92,84	724,58				
Minority interest	0,00	0,00	0,00	0,00	e) Transactions and fees of executives and Directors of the Board:	1.333,69	928,36				
Other comprehensive income after tax (b)	-495,89	0,00	-334,67	0,00	f) Receivables from executives and Directors of the Board	0,00	0,00				
Cumulative comprehensive income after tax (a)+(b)	162,18	-3.342,93	-435,30	734,50	g) Liabilities to executives and Directors of the Board	0,00	0,00				
Attributable to:					8. The consolidated comprehensive income / (other expenses) after tax formed €(501,88) th. and includes foreign exchange differences from the conversion of the financial statement of the company BALKAN IRON GROUP SRL, amount (4,5) th. and the result from cash flow hedging of amount € (497,38) th. The company comprehensive income / (other expenses) after tax formed at € (495,89) th. and includes the result from cash flow hedging. Note No 19 of the financial statements refers to other comprehensive income / (expenses).						
Shareholders	162,18	-3.342,93	-435,30	734,50	9. The GSM of 30.06.2010 approved the company's share capital increase by capitalisation of previous year extraordinary taxed reserves by amount of € 3.729.600 with a simultaneous increase of the share's nominal value from €0,40 to € 0,50. Additionally the GSM approved the increase of each share's nominal value from €0,50 to € 1,00 with a simultaneous decrease of the company's number of shares (reverse split) from 37.296.000 to 18.648.000. Following the approval of the above corporate actions, the trading of the new 18.648.000 common shares at the Athens Stock Exchange, commenced at 17.09.2010.						
Minority interest	0,00	0,00	0,00	0,00	10. Following the change of the company's share capital due to the above corporate actions, company and group "Earnings / (Losses) after taxes per share have been adjusted in order to be comparable.						
Earnings / (Losses) after taxes - basic per share (i€)	0,0353	-0,1793	-0,0054	0,0394	11. Fractional shares deriving from the company's recent share reverse split have been sold by the company at 6.10.2010. Net earnings reached € 39,74 that equal to an average selling price of € 0,37 per share.						
Profit/(Loss) before taxes, financing investments and depreciation	2.102,87	2.095,57	372,59	1.531,42							
STATEMENT OF CHANGES IN EQUITY				ASPROPIRGOS, NOVEMBER 25, 2010							
	GROUP		COMPANY								
	30.9.2010	30.9.2009	30.9.2010	30.9.2009	THE CHAIRMAN OF THE BOD	DEPUTY MANAGING DIRECTOR	THE ACCOUNTING DIRECTOR				
Total equity at the beginning of the period (01.01.2010 and 01.01.2009 respectively)	81.604,83	87.988,22	79.872,22	85.155,02	PANAGIOTIS SIMOS	STILIANOS KOUTSOTHANASIS	VASILIS MANESIS				
Cumulative comprehensive income after tax (continued and discontinued operations)	-459,44	-4.190,62	162,18	-3.342,93	ID CARD NO. AE 063856/07	ID CARD NO. AB 669589/06	ID CARD NO. AE 008927				
Share capital increase / (decrease)	0,00	0,00	0,00	0,00			A CLASS LICENSE NUMBER 0072242				
Distributed dividends	0,00	-932,40	0,00	-932,40							
Total equity at the end of the period (30.9.2010 and 30.9.2009 respectively)	81.145,39	82.865,20	80.034,40	80.879,69							