

ELASTRON S.A.

STEEL PRODUCTS

Companies Register No 7365/06/B/86/32 BUSINESS HEADQUARTERS : AGIOS IOANNIS - ASPROPIRGOS ATTIK

Figures and information for the period from January 1, 2009 TILL June 30, 2009 (according to the decision of 4/507/28.04.2009 of the Hellenic Capital Market Commission Board of Directors)

The following figures which stem for 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.

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ΣΤΟΙΧΕΙΑ ΕΠ	ΙΙΧΕΙΡΗΣΗΣ			(Amounts	s in thousand euros) CASH FLOW STATEM	ENT FOR THE PER	RIOD			
Competent Authority:	Ministry of Developm		of S.A. & Credit			GROU			IPANY	
Company's website: Date of approval of the annual financial statements by the BoD:	25/08/2009	<u>ar</u>				GROU 1.1-30.06.2009	JP 1.1-30.06.2008	CON 1.1-30.06.2009	IPANY 1.1-30.06.2008	
Certified Auditors - Accountants:	Stergios V. Pappas				Operating activities					
Audit firm: Type of audit report:	SOL SA Unqualified Opinion				Profit / (Loss) before taxes	-5.366,00	10.439,93	-4.692,71	10.105,99	
STATEMENT OF FIN					Plus/less adjustments for: Depreciation	982,82	815,72	747,91	716,60	
					Depreciation of Grants	-103,24	-23,58	-75,50	-23,58	
	GROL 30.06.2009	JP <u>31.12.2008</u>	COMPAI 30.06.2009		Provisions Foreign exchange differences	-19,74 53,24	21,95 0,00	-22,56 53,23	18,90 0,00	
ASSETS					Results (income, expenses, profit & loss) from					
Own use fixed assets Investments in real estate	52.989,46 1.112.08	50.378,31 1.112,82	42.062,33 1.112,08	40.823,64	investments Interest & related expenses	25,68 1.156.61	22,24 1.756,14	30,84 887,97	41,29 1.653,64	
Intangible Assets	135,96	97,74	94,16	93,26		-3.270,63	13.032,40	-3.070,82	12.512,84	
Other non current assets	907,55	718,38	9.709,09	8.809,36						
Inventory Trade receivables	22.519,35 51.327.52	38.760,92 88.550,75	18.925,38 44.018,83	33.694,95 80.438.22	Plus/less adjustments for changes in working capital or related to operating activities					
Other current assets	15.957,22	9.079,08	12.705,62	6.316,61	Decrease / (Increase) of inventory	16.241,57	-10.737,80	14.769,56	-10.387,22	
Non current assets available for sale TOTAL ASSETS	4.009,29	4.009,29 192.707,29	4.009,29		Decrease / (Increase) of receivables Decrease / (Increase) of liabilities (excl. banks)	40.544,02 -11.818,40	-12.579,24 16.780,11	39.592,67 -10.218,98	-12.327,57 16.512,95	
IOTAL ASSETS	140.000,40	132.101,23	132.030,70	175.280,15	Interest charges & related expenses paid	-1.271,29	-1.930,99	-1.100,65	-1.868,00	
					Paid taxes	-491,70	-738,34	-414,11	-650,70	
EQUITY AND LIABILITIES Share capital	14.918,40	14.918,40	14.918,40	14.918,40	Total inflows / (outflows) from operating activities (a)	39.933,57	3.826,14	39.557,67	3.792,30	
Other company's shareholders equity	67.290,29	73.069,82	65.226,79	70.236,62						
Tota company's shareholders equity (a)	82.208,69	87.988,22	80.145,19		Investing activities		· · ·	300 / T	0.000	
Minority interests (b) Total equity (c) = (a) + (b)	0,00 82.208,69	0,00 87.988,22	0,00 80.145,19	0,00 85.155,02	Acquisition of affiliates, subsidiaries, joint ventures and other investments Acquisition of tangible and intangible fixed assets	0,00	0,00 -3.469,56	-790,00 -1.759,29	-2.800,00	
Long term borrowings	26.556,44	34.659,78	23.000,00	27.000,00	Purchase - sale of securities	-3.377,02	-1.211,30	0,00	0,00	
Provisions / Other long term liabilities Short term borrowings	4.523,96 22.179,99	4.344,58 40.253,60	2.886,11 15.258,61	2.929,97 38.780,35	Proceeds from the sale of tangible and intangible fixed assets Interest received	203,96 9,72	59,00 37,22	203,96 4,56	59,00 18,18	
Short term borrowings Other short term liabilities	13.489,35	40.253,60 25.461,11	15.258,61 11.346,87		interest received Dividends received	9,72	0,00	4,56	18,18	
Total liabilities (d) TOTAL EQUITY AND LIABILITIES (c) + (d)	66.749,74	104.719,07	52.491,59	90.143,13	Total inflows / (outflows) from					
TOTAL EQUITY AND LIABILITIES (c) + (d)	148.958,43	192.707,29	132.636,78	175.298,15	investing activities (b)	-3.163,34	-4.584,64	-2.340,77	-4.539,56	
STATEMENT OF COMPREH	ENSIVE INCOME (G	ROUP)			Financing activities					
	4 4 20 6 2000	4 4 20 6 2000	4 4 20 6 2000		Proceeds from share capital increase Proceeds from bank loans	0,00 39,899,19	0,00 43.719.78	0,00 33.950.00	0,00 42.769,78	
Turnover	1.1-30.6.2009 46.379,57	1.1-30.6.2008 100.146,20	1.4-30.6.2009 1 22.069,04	1.4-30.6.2008 55.667,56	Proceeds from bank loans Repayments of loans	-65.961,45	43.719,78	-61.259,06	42.769,78	
Gross Profit/(Loss)	549,78	18.877,04	-636,42	11.228,50	Dividends paid	-101,10	-2,61	-101,10	-2,60	
Profit /(Loss) before taxes, financing and investments	-4.709,57	12.002.49	-3.432.60	7.180,09	Total inflows / (outflows) from financing activities (c)	-26.163,36	1.667,17	-27.410,16	1.467,18	
Profit /(Loss) before taxes	-5.366,00	10.439,93	-3.524,90	6.385,57		-20.100,00	1.007,17	-21.410,10		
Profit /(Loss) after taxes (a)	-4.674,63	7.766,90	-2.761,72	4.761,82	Cashflow Foreign Exchange Differences	-172,47	0,00	0,00	0,00	
Attributable to: Shareholders	-4.674.63	7.766.90	-2.761.72	4.761.82	Net increase / (decrease) on cash					
Minority interest	0,00	0,00	0,00		and cash equivalents for the period (a) + (b) + (c)	10.434,40	908,67	9.806,74	719,92	
	170 50		-172.50		Cash and cash equivalents	005.04	4 170 00			
Other comprehensive income after tax (b) Cumulative comprehensive income after tax (a)+(b)	-172,50 -4.847,13	0,00 7.766,90	-172,50	0,00 4.761,82	at the beginning of the period	995,34	1.472,02	683,24	1.104,09	
Attributable to:					Cash and cash equivalents					
Shareholders Minority interest	-4.847,13 0,00	7.766,90	-2.934,22 0,00	4.761,82	at the end of the period	11.429,74	2.380,69	10.489,98	1.824,01	
			-,	-,	ADDITIONAL DAT	A & INFORMATION	1			
Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing	-0,1253	0,2083	-0,0740	0,1277	1. The Group's structure is illustrated in note 2.3 of the financial statements					
investments and depreciation	-3.829,99	12.794,63	-3.016,76	7.588,60						
	3 STATEMENT OF COMPREHENSIVE INCOME (COMPANY)					3. The number of employed personnel as of 30.06.2009 was 304 people for the Group and 206 people for the Company				
STATEMENT OF COMPREHENSIVE INCOME (COMPANT)				while on 30.06.2008 that number was 295 or the Group and 215 people for the Company. 4. There are no Company disputes in litigation or arbitration nor court or arbitration bodies judgments that might significantly						
	1.1-30.6.2009	1.1-30.6.2008	1.4-30.6.2009 1	1.4-30.6.2008	affect the financial status or operation of the Company and the Group.					
Turnover Gross Profit/(Loss)	39.174,75 10,85	93.140,55 17.667,34	18.033,40 -990,43		5. There are no liens on the fixed assets of the Company and the Group 6. The provisions of the Group and the Company as of 30.6.2009 are the following:					
Profit /(Loss) before taxes, financing	10,05	17.007,04	-550,45	10.57 0,05	 The provisions of the Group and the Company as of 30.0.2009 are the following. 	GROUP	COMPANY			
and investments	-4.299,39	11.555,32	-3.315,50		a) Any form of litigations or arbitrations	-	-			
Profit /(Loss) before taxes Profit /(Loss) after taxes (a)	-4.692,71 -4.077,43	10.105,99 7.516,95	-3.281,98 -2.572,20	6.168,82 4.600,17	b) Tax unaudited fiscal years c) Inventory impairment provisions	367,50 655,27	350,00 600,00			
Attributable to:					Note 9 in the financial statements refers to the provisions regarding inventory impairm	ent				
Shareholders Minority interest	-4.077,43	7.516,95	-2.572,20	4.600,17	 The Ordinary GSM as of 26.06.2008 approved the Company's name change to EL 8. Amounts of sales and purchases of the Group and the Company to and from assoc 					
in the cost					 Amounts of sales and purchases of the Group and the Company to and from assoc 1.1.2009 to 30.6.2009 as well as the balances of receivables and obligations are all 					
Other comprehensive income after tax (b)	0,00	0,00	0,00	0,00		Όμιλος	Εταιρία			
Cumulative comprehensive income after tax (a)+(b) Attributable to:	-4.077,43	7.516,95	-2.572,20	4.600,17	a) Revenues b) Expenses	62,63 199,54	3.535,37 970,01			
	-4.077.43	7.516.95	-2.572,20	4.600,17	c) Receivables	22.81	2.418,34			
Shareholders	-4.077,43									
Shareholders Minority interest	-4.077,43				d) Payables	65,66	463,35			
	-4.077,43	0,2015	-0,0690		 d) Payables e) Transactions and fees of executives and Directors of the Board: f) Receivables from executives and Directors of the Board 		463,35 556,13 0,00			
Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing	-0,1093			0,1233	e) Transactions and fees of executives and Directors of the Board:	65,66 763,78	556,13			
Minority interest Earnings / (Losses) after taxes - basic per share (in €)		0,2015 12.248,34	-0,0690 -3.004,94		 e) Transactions and fees of executives and Directors of the Board f) Receivables from executives and Directors of the Board g) Liabilities to executives andDirectors of the Board 	65,66 763,78 0,00 0,00	556,13 0,00 0,00	16.2009		
Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing	-0,1093 -3.626,98			0,1233	 e) Transactions and fees of executives and Directors of the Board: f) Receivables from executives and Directors of the Board 	65,66 763,78 0,00 0,00 financial statements of	556,13 0,00 0,00 the Group as at 30.0			
Minority interest Earnings / (Losses) after taxes - basic per share (in \mathfrak{E}) Profit /(Loss) before taxes, financing investments and depreciation	-0,1093 -3.626,98 ANGES IN EQUITY OMIAC	12.248,34 ΟΣ	-3.004,94 ETAIPL	0,1233 7.267,03 A	e) Transactions and fees of executives and Directors of the Board (f) Receivables from executives and Directors of the Board (g) Liabilities to executives andDirectors of the Board 0. BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the full prosolidation orthord (33.3%) joint venture). The company which is is the respective previous year period as well as at the period preceding this one, du	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro e to its trivial contributio	556,13 0,00 0,00 the Group as at 30.0 mania was not conso m	blidated		
Minority interest Earnings / (Losses) after taxes - basic per share (in \mathfrak{E}) Profit /(Loss) before taxes, financing investments and depreciation	-0,1093 -3.626,98 ANGES IN EQUITY	12.248,34	-3.004,94	0,1233	e) Transactions and fees of executives and Directors of the Board: () Receivables from executives and Directors of the Board () Liabilities to executives andDirectors of the Board () Liabilities to executives andDirectors of the Board () BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the All consolidation method (33 %) joint venture). The company which is Is and the Static consolidation of the Static Company which is Is and the consolidated of the first time at the consolidated in the Company which is Is and the Islam Company which is Is and the Company which is a set of the Company which is an explore the Company which is a set of the Company which is an explore the Company which is a set of the Company which is a	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro e to its trivial contributio	556,13 0,00 0,00 the Group as at 30.0 mania was not conso m	blidated		
Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing investments and deprediation STATEMENT OF CH/ Total equity at the beginning of the period	-0,1093 -3.626,98 ANGES IN EQUITY OMIAC <u>30.6.2009</u>	12.248,34	-3.004,94 ETAIPI <u>30.6.2009</u>	0,1233 7.267,03 A <u>30.6.2008</u>	e) Transactions and fees of executives and Directors of the Board: (f) Receivables from executives and Directors of the Board g) Liabilities to executives andDirectors of the Board 9. BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the full consolidation method (33.3% joint venture). The company which is is in the respective previous year period as well as at the period preceding this one, du pursuant to the provisions of article 100 pragraph 3 of Law X 219020 and due to t and TRIGONIS BROS to participate in the company's share capital 10. The consolidated comprehensive net after tax other expenses include foreign excit	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro e to its trivial contributic he upcoming agreement	556,13 0,00 0,00 the Group as at 30.0 mania was not conse on nt with groups HELLE	olidated		
Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit (Loss) before taxes, financing investments and depredation STATEMENT OF CH Total equity at the beginning of the period (01.01.2000 and 01.01.2008 respectively)	-0,1093 -3.626,98 ANGES IN EQUITY OMIAC	12.248,34 ΟΣ	-3.004,94 ETAIPL	0,1233 7.267,03 A	 e) Transactions and fees of executives and Directors of the Board: Readviables from executives and Directors of the Board Jiabilities to executives and Directors of the Board BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the full consolidation method (33.3% joint venture). The company which is lo the respective previous gray period as well as at the period proceeding this one, du pursuant to the provisions of article 100 paragins 3 of Law X213002 and due to 1 and TRIGONIS BROS to participate in the company's share capital The consolidated comprehensive net after tax other expenses include foreign excit from the conversion of the financial statements of the company BALKAN IRON GR 	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro e to its trivial contribution the upcoming agreement nange differences amound DUP SRL.	556.13 0,00 0,00 the Group as at 30.0 mania was not conso in tt with groups HELLE unting € 172.50 thou	olidated ENIC HALYVOYRGIA sand		
Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing investments and deprediation STATEMENT OF CH/ Total equity at the beginning of the period	-0,1093 -3.626,98 ANGES IN EQUITY OMIAC <u>30.6.2009</u>	12.248,34	-3.004,94 ETAIPI <u>30.6.2009</u>	0,1233 7.267,03 A <u>30.6.2008</u>	e) Transactions and fees of executives and Directors of the Board: (f) Receivables from executives and Directors of the Board g) Liabilities to executives andDirectors of the Board 9. BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the full consolidation method (33.3% joint venture). The company which is is in the respective previous year period as well as at the period preceding this one, du pursuant to the provisions of article 100 pragraph 3 of Law X 219020 and due to t and TRIGONIS BROS to participate in the company's share capital 10. The consolidated comprehensive net after tax other expenses include foreign excit	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro to its trivial contribution to its trivial contribution to its trivial gargement he upcoming agreement ange differences amou DUP SRL.	556,13 0,00 0,00 the Group as at 30.0 mania was not conso in tt with groups HELLE unting € 172.50 thou on Ave. at Piraeus, G	olidated ENIC HALYVOYRGIA sand		
Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit (Loss) before taxes, financing investments and depredation Total equity at the beginning of the period (01.01.2000 and 01.01.2000 respectively) Cumulative comprehensive income after tax (continued and discontinued operations) Stare capital increase / (decrease)	-0,1083 -3.826,98 ANGES IN EQUITY OMUC 30.6.2009 87.988,22 -4.847,13 0,00	12.248,34 30.6.2008 89.280.37 7.766,90 0,00	-3.004,94 ETAIPI <u>30.6.2009</u> 85.155,02 -4.077,43 0.00	0,1233 7.267,03 A <u>30.6.2008</u> 86.410,67 7.516,95 0,00	e) Transactions and fees of executives and Directors of the Boart: f) Receivables from executives and Directors of the Board g) Liabilities to executives and Directors of the Board 8. BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the ful consolidation method (33 %) joint venture). The company which is is the respective previous year period as well as at the period preceding this one, du pursuant to the provisions of article 100 pragraph 3 of Law N 2190/20 and due to 1 and TRIGONUS BROS to participate in the company's share capital 10. The conneolidated comprehensive net after tax other expenses include foreign exot from the conversion of the financial statemnts of the company BALKAN IRON GR 1. On 06.08.200 all procedures were finalized for the asis of the company's non cor	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro to its trivial contribution to its trivial contribution to its trivial gargement he upcoming agreement ange differences amou DUP SRL.	556,13 0,00 0,00 the Group as at 30.0 mania was not conso in tt with groups HELLE unting € 172.50 thou on Ave. at Piraeus, G	olidated ENIC HALYVOYRGIA sand		
Minority interest Earnings / (Losse) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing investments and deprediation STATEMENT OF CH/ Total equity at the beginning of the period (/01.01.2009 and 01.01.2008 respectively) Counsider comprehensive income after tax (continued and discontinued operations) Share caphal increase / (decrease) Distributed dividends	-0.1083 -3.826,98 ANGES IN EQUITY OMIAC 30.6.2099 87.988,22 -4.847,13	12.248,34 202 30.6.2008 89.280,37 7.766,90	-3.004,94 ETAIPL 30.6.2009 85.155,02 -4.077,43	0,1233 7.267,03 A <u>30.6.2008</u> 86.410,67 7.516,95	e) Transactions and fees of executives and Directors of the Boart: f) Receivables from executives and Directors of the Board g) Liabilities to executives and Directors of the Board 8. BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the ful consolidation method (33 %) joint venture). The company which is is the respective previous year period as well as at the period preceding this one, du pursuant to the provisions of article 100 pragraph 3 of Law N 2190/20 and due to 1 and TRIGONUS BROS to participate in the company's share capital 10. The conneolidated comprehensive net after tax other expenses include foreign exot from the conversion of the financial statemnts of the company BALKAN IRON GR 1. On 06.08.200 all procedures were finalized for the asis of the company's non cor	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro to its trivial contribution to its trivial contribution to its trivial gargement he upcoming agreement ange differences amou DUP SRL.	556,13 0,00 0,00 the Group as at 30.0 mania was not conso in tt with groups HELLE unting € 172.50 thou on Ave. at Piraeus, G	olidated ENIC HALYVOYRGIA sand		
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Minority interest Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing investments and depreciation STATEMENT OF CH/ Total equity at the beginning of the period (01 01 2009 and 01 01 2008 respectively) Cumulative comprehensive income after tax (confinued and discontinued operations) Share capital increase / (docrease) Distributed dividends Total equity at the end of the period (30.6.2009 and 30.6.2008 respectively)	-0.1093 -3.626,98 ANGES IN COUITY OMM/0 30.6.2099 87.988.22 -4.847,13 0.00 -932.40 -932.40 -82.208,69	12.248,34 30.6.2008 89.280.37 7.766,90 0,00 -3.729,60	-3.004,94 ETAIPI, <u>30.6.2009</u> 85.155,02 -4.077,43 0,00 -832,40	0,1233 7.267,03 A 30.6.2008 86.410,67 7.516,95 0,00 -3.729,80	e) Transactions and fees of executives and Directors of the Boart: f) Receivables from executives and Directors of the Board g) Liabilities to executives and Directors of the Board 8. BALKAN IRON GROUP SRL was consolidated for the first time at the consolidated under the ful consolidation method (33 %) joint venture). The company which is is the respective previous year period as well as at the period preceding this one, du pursuant to the provisions of article 100 pragraph 3 of Law N 2190/20 and due to 1 and TRIGONUS BROS to participate in the company's share capital 10. The conneolidated comprehensive net after tax other expenses include foreign exot from the conversion of the financial statemnts of the company BALKAN IRON GR 1. On 06.08.200 all procedures were finalized for the asis of the company for nor company.	65,66 763,78 0,00 0,00 financial statements of cated in Bucharest, Ro to its trivial contribution to its trivial contribution to its trivial gargement he upcoming agreement ange differences amou DUP SRL.	556,13 0,00 0,00 the Group as at 30.0 mania was not conso in tt with groups HELLE unting € 172.50 thou on Ave. at Piraeus, G	olidated ENIC HALYVOYRGIA sand		
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