

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.

(Amounts in thousand euros)

COMPANY DETAILS				CASH FLOW STATEMENT FOR THE PERIOD			
Competent Authority: Ministry of Development, Department of S.A. & Credit Company's website: <a href="http://www.elastron.gr">http://www.elastron.gr</a> Date of approval of the annual financial statements by the BoD: 28/8/2013 Certified Auditors - Accountants: Stergios V. Pappas Audit firm: SOL SA Type of audit report: Unqualified Opinion				GROUP 1.1-30.06.2013    1.1-30.06.2012    1.1-30.06.2013    1.1-30.06.2012			
<b>STATEMENT OF FINANCIAL POSITION</b>				<b>Operating activities</b>			
				Profit / (Loss) before taxes			
				Plus/less adjustments for:			
				Depreciation			
				Depreciation of Grants			
				Provisions			
				Impairment of assets			
				Results (income, expenses, profit & loss) from investments			
				Interest & related expenses			
				Paid taxes			
				Total inflows / (outflows) from operating activities (a)			
				<b>Investing activities</b>			
				Acquisition of affiliates, subsidiaries, joint ventures and other investments			
				Acquisition of tangible and intangible fixed assets			
				Purchase - sale of securities			
				Proceeds from the sale of tangible and intangible fixed assets			
				Interest received			
				Dividends received			
				Total inflows / (outflows) from investing activities (b)			
				Financing activities			
				Proceeds from share capital increase			
				Proceeds from bank loans			
				Repayments of loans			
				Dividends paid			
				Total inflows / (outflows) from financing activities (c)			
				Cash flow Foreign Exchange Differences			
				Net increase / (decrease) on cash and cash equivalents for the period (a) + (b) + (c)			
				Cash and cash equivalents at the beginning of the period			
				Cash and cash equivalents at the end of the period			
				<b>ADDITIONAL DATA &amp; INFORMATION</b>			
				1. The Group's structure is illustrated in note 2.3 of the financial statements.			
				2. Note 22 of the financial statements includes reference to the Group's unaudited fiscal years			
				3. The number of employed personnel as of 30.09.2013 was 150 people for the Group and 100 people for the Company while on 30.06.2012 that number was 218 for the Group and 164 people for the Company.			
				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.			
				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 30.6.2013 are the following:			
				GROUP		COMPANY	
				a) Any form of litigations or arbitrations		-	
				b) Tax unaudited fiscal years		65,00	
				c) Inventory impairment provisions		-	
				7. Amounts of sales and purchases of the Group and the Company to and from associated parties for the period from 1.1.2013 to 30.6.2013 as well as the balances of receivables and obligations are analyzed as follows (amounts in thousand €):			
				GROUP		COMPANY	
				a) Revenues		1,60	
				b) Expenses		1,541,23	
				c) Receivables		31,78	
				d) Payables		642,97	
				e) Transactions and fees of executives and Directors of the Board:		267,23	
				f) Receivables from executives and Directors of the Board		0,00	
				g) Liabilities to executives and Directors of the Board		0,00	
				8. The consolidated comprehensive income / (other expenses) after tax formed at € 25,30 th. and includes foreign exchange differences from the conversion of the financial statement of the company BALKAN IRON GROUP SRL, amount € (1,94) th. and the result from cash flow hedging of amount € 27,24 th. The company comprehensive income / (other expenses) after tax formed at € 27,24 th. and includes the result from cash flow hedging. Note No 19 of the financial statements refers to other comprehensive income / (expenses).			
				9. From 1.1.2013, companies TATA ELASTRON, CORUS KALPINIS SIMOS & BALKAN IRON GROUP are being consolidated in the group financial statement with the equity method according to the provisions of IFRS 11. Consequently, based on the provisions of IAS 8, comparable financial statements of 31.12.2012 and 30.06.2012 have been adjusted accordingly. All adjustments to turnover, net profit after taxes and shareholder's equity in the previously published financial statements are illustrated in note No 27 of the current financial statements.			
<b>STATEMENT OF COMPREHENSIVE INCOME (GROUP)</b>							
				1.1-30.6.2013		1.1-30.6.2012	
				1.4-30.6.2013		1.4-30.6.2012	
Turnover				24.203,36		27.853,59	
Gross Profit/(Loss)				2.224,87		2.078,20	
Profit/(Loss) before taxes, financing and investments				-175,97		-1.374,37	
Profit/(Loss) before taxes				-1.492,04		-2.532,98	
Profit/(Loss) after taxes (a)				-1.882,86		-3.424,53	
Attributable to:							
Shareholders				-1.886,29		-3.424,53	
Minority interest				3,43		0,00	
Other comprehensive income after tax (b)				25,30		-32,72	
Cumulative comprehensive income after tax (a)+(b)				-1.857,56		-3.457,25	
Attributable to:							
Shareholders				-1.860,99		-3.457,25	
Minority interest				3,43		0,00	
Earnings / (Losses) after taxes - basic per share (in €)				-0,1022		-0,1836	
Profit/(Loss) before taxes, financing investments and depreciation				717,73		-644,60	
<b>STATEMENT OF COMPREHENSIVE INCOME (COMPANY)</b>							
				1.1-30.6.2013		1.1-30.6.2012	
				1.4-30.6.2013		1.4-30.6.2012	
Turnover				23.147,94		27.853,59	
Gross Profit/(Loss)				1.703,97		2.100,61	
Profit/(Loss) before taxes, financing and investments				-534,06		-1.351,96	
Profit/(Loss) before taxes				-1.220,62		-1.816,93	
Profit/(Loss) after taxes (a)				-1.491,33		-2.708,48	
Attributable to:							
Shareholders				-1.491,33		-2.708,48	
Minority interest							
Other comprehensive income after tax (b)				27,24		-11,42	
Cumulative comprehensive income after tax (a)+(b)				-1.464,09		-2.719,90	
Attributable to:							
Shareholders				-1.464,09		-2.719,90	
Minority interest							
Earnings / (Losses) after taxes - basic per share (in €)				-0,0808		-0,1452	
Profit/(Loss) before taxes, financing investments and depreciation				180,74		-622,18	
<b>STATEMENT OF CHANGES IN EQUITY</b>							
				GROUP		COMPANY	
				30.6.2013		30.6.2012	
				30.6.2013		30.6.2012	
Total equity at the beginning of the period (01.01.2013 and 01.01.2012 respectively)				72.985,35		77.081,21	
Cumulative comprehensive income after tax (continued and discontinued operations)				-1.857,56		-3.457,25	
Share capital increase / (decrease)				0,00		0,00	
Distributed dividends				-12,24		0,00	
Total equity at the end of the period (30.6.2013 and 30.6.2012 respectively)				71.115,55		73.623,96	
<b>ASPROPIRGOS, AUGUST 27, 2013</b>							
THE CHAIRMAN OF THE BOD				DEPUTY MANAGING DIRECTOR			
THE FINANCIAL SERVICES DIRECTOR							
PANAGIOTIS SIMOS				STILIANOS KOUTSOTHANASIS			
ID CARD No AE 063856/07				ID CARD No AB 669589/06			
VASILIS MANESIS							
ID CARD No AE 008927							
A CLASS LICENSE NUMBER 0072242							