

ELASTRON S.A.

STEEL PRODUCTS

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

Figures and information for the period from January 1, 2014 TILL June 30, 2014 (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.

COMPAN	Y DETAILS				nts in thousand euros) CASH FLOW STATEM	ENT FOR THE PER	IOD		
Competent Authority:	Ministry of Devel		nent of S.A. & Ci	redit					
Company's website: Date of approval of the annual financial statements by the BoD:	http://www.elastr 27/8/2014	on.gr				GRO 1.1-30.06.2014	UP 1.1-30.06.2013	COMI 1.1-30.06.2014	PANY 1.1-30.06.2
Certified Auditors - Accountants:	Stergios V. Papp	as			Operating activities				
Audit firm: Γγρε of audit report:	SOL SA Unqualified Opin	ion			Profit / (Loss) before taxes Plus/less adjustments for:	-1.706,96	-1.492,04	-599,93	-1.22
	INANCIAL POSITION				Depreciation	975,93	1.003,90	764,57	82
					Depreciation of Grants	-102,77	-110,20	-90,76	-11
	GRC 30.06.2014	UP 31.12.2013	COM 30.06.2014	PANY 31.12.2013	Provisions Impairment of assets	18,86 122,42	-24,89 118,60	14,86 122,42	-2/ 11/
ASSETS	00.00.2014	0111212010	00.00.2014	0111212010	Results (income, expenses, profit & loss) from	122,42	110,00	112,42	
Own use fixed assets	50.764,89	49.228,24	42.188,90	41.026,55	investments	409,07	67,85	-227,21	-40
nvestments in real estate ntangible Assets	14,00 18,86	14,74 7,81	14,00 5,31	14,74 7,81	Interest & related expenses	711,83 428.38	1.268,58 831,80	569,11 553,06	1.12
Other non current assets	6.140,94	6.765,21	13.097,02	12.114,92					
nventory	16.389,44	15.338,66	16.198,94	15.338,66	Plus/less adjustments for changes in working capital or related to operating activities				
Trade receivables Other current assets	20.426,83	20.739,13 10.547,63	20.968,58 10.810,21	20.611,54 11.813,27	Decrease / (Increase) of inventory	-1.050,78	2.079,77	-860,28	2.07
Non current assets used for sale					Decrease / (Increase) of receivables	-766,65	6.223,76	-1.332,70	5.91
TOTAL ASSETS	104.557,81	102.641,42	103.282,96	100.927,49	Decrease / (Increase) of liabilities (excl. banks)	832,71 -761,13	-2.857,88 -1.135,92	274,42 -618,43	-2.82
					Interest charges & related expenses paid Paid taxes	-761,13	-1.135,92	-618,43	-90 -6
EQUITY AND LIABILITIES					Total inflows / (outflows) from				
Share capital Other company's shareholders equity	18.435,00 49.484.64	18.648,00 51.168.66	18.435,00 53.261.03	18.648,00 53.866.87	operating activities (a)	-1.292,78	5.019,72	-1.959,05	4.44
Tota company's shareholders equity (a)	67.919,64	69.816,66	71.696,03	72.514,87	Investing activities				
Minority interests (b)	20,00	38,65	0,00	0,00	Acquisition of affiliates, subsidiaries, joint ventures and other investments	0,00	-24,00	-970,00	-2
Total equity (c) = (a) + (b) Long term borrowings	67.939,64 11.000,02	69.855,31 3.053,00	71.696,03 10.500,00	72.514,87 2.500,00	Acquisition of tangible and intangible fixed assets Purchase - sale of securities	-1.152,10 -52,72	-125,36	-1.012,78 -52,72	-14 -1
Provisions / Other long term liabilities	4.833,64	3.923,41	4.045,84	4.037,90	Proceeds from the sale of tangible and intangible fixed assets	-52,72	-12,24	-52,72	
Short term borrowings	12.578,30	19.034,51	9.130,00	15.179,32	Interest received	85,92	390,12	85,87	37
Other short term liabilities Total liabilities (d)	8.206,21 36.618,17	6.775,19 32.786,11	7.911,09 31.586,93	6.695,40 28.412,62	Dividends received Total inflows / (outflows) from	0,00	0,00	0,00	
TOTAL EQUITY AND LIABILITIES (c) + (d)	104.557,81	102.641,42	103.282,96	100.927,49	investing activities (b)	-1.118,90	230,02	-1.949,63	197
STATEMENT OF COMPRE									
STATEMENT OF COMPRE	INCOME INCOME (GILUUP)			Financing activities Proceeds from share capital increase	0,00	0,00	0,00	0
_	1.1-30.6.2014	1.1-30.6.2013	1.4-30.6.2014	<u>1.4-30.6.2013</u>	Proceeds from bank loans	11.022,00	4.009,63	11.000,00	
Turnover Gross Profit/(Loss)	24.879,73 2.461,42	24.203,36 2.224,87	13.146,04 1.321,27	11.968,71 999,10	Repayments of loans Dividends paid	-9.481,89 -9,48	-5.457,55 -5,30	-9.000,00 -9,48	-1.00
Profit /(Loss) before taxes, financing	2.401,42	2.224,07	1.321,27	555,10	Total inflows / (outflows) from	-8,40	-0,00	-5,40	-
and investments	-543,87	-175,97	-35,42	-111,28	financing activities (c)	1.530,63	-1.453,22	1.990,52	-1.00
Profit /(Loss) before taxes Profit /(Loss) after taxes (a)	-1.706,96	-1.492,04	-578,07 -618,80	-843,90	Cash flow Foreign Exchange Differences	0,00	-1,93	0,00	(
Attributable to:			,						
Shareholders	-1.856,37	-1.886,29	-620,25	-1.004,36	Net increase / (decrease) on cash				
Minority interest	-7,33	3,43	1,45	3,87	and cash equivalents for the period (a) + (b) + (c) Cash and cash equivalents	-881,05	3.794,59	-1.918,16	3.636
Other comprehensive income after tax (b)	44,83	25,30	-0,72	-22,39	at the beginning of the period	8.998,71	15.584,29	8.867,36	15.566
Cumulative comprehensive income after tax (a)+(b)	-1.827,87	-1.857,56	-619,52	-1.022,88					
Attributable to: Shareholders	-1.820,54	-1.860,99	-620,97	-1.026,75	Cash and cash equivalents at the end of the period	8.117,66	19.378,88	6.949,20	19.203
Minority interest	-7,33	3,43	1,45	3,87					
	-0.1012	-0.1022	-0.0337	-0.0544	ADDITIONAL DATA	& INFORMATION			
Earnings / (Losses) after taxes - basic per share (in €) Profit /(Loss) before taxes, financing	-0,1012	-0,1022	-0,0337	-0,0544	1. The Group's structure is illustrated in note 2.3 of the financial statements.				
investments and depreciation	329,29	717,73	399,15	333,35	2. Note 22 of the financial statements includes reference to the Group's unau				
STATEMENT OF COMPREI	ENSIVE INCOME (C	OMPANY)			The number of employed personnel as of 30.06.2014 was 185 people for t while on 30.06.2013 that number was 150 or the Group and 100 people for		eople for the Compa	any	
		,			 There are no Company disputes in litigation or arbitration nor court or arbitration 		ts that might signif	icantly	
Turnover	1.1-30.6.2014 23.922.88	1.1-30.6.2013				allori boaloo jaaginoi	no that might orgini	loanny	
Gross Profit/(Loss)			1.4-30.6.2014	1.4-30.6.2013	affect the financial status or operation of the Company and the Group.	alloir boalob jaaginoi	no triat might olgini	iou niy	
	1.982.14	23.147,94	12.577,69	11.255,32	5. There are no liens on the fixed assets of the Company and the Group		in the might organ	(cally)	
	1.982,14	23.147,94 1.703,97	12.577,69 1.010,00		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 30.6.2014 are the folic		COMPANY		
and investments	-215,83	23.147,94 1.703,97 -534,06	12.577,69 1.010,00 -71,30	11.255,32 610,39 -412,59	 There are no liens on the fixed assets of the Company and the Group The provisions of the Group and the Company as of 30.6.2014 are the folic a) Any form of Illigations or arbitrations 	wing:			
		23.147,94 1.703,97	12.577,69 1.010,00	11.255,32 610,39	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 30.6.2014 are the folic	wing:			
and investments Profit /(Loss) before taxes Profit /(Loss) after taxes (a) <u>Attributable to:</u>	-215,83	23.147,94 1.703,97 -534,06 -1.220,62	12.577,69 1.010,00 -71,30 -245,53	11.255,32 610,39 -412,59 -770,32 -794,49	 There are no liens on the fixed assets of the Company and the Group The provisions of the Group and the Company as of 30.6.2014 are the follor a) Any form of litigations or arbitrations b) Tax unaudited fiscal years c) Inventory impairment provisions 	wing: GROUP - - -	COMPANY - -		
and investments Profit /(Loss) before taxes Profit /(Loss) after taxes (a) Attributable to: Shareholders	-215,83	23.147,94 1.703,97 -534,06 -1.220,62	12.577,69 1.010,00 -71,30 -245,53	11.255,32 610,39 -412,59 -770,32 -794,49	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 30.6.2014 are the folic a) Any form of litigations or arbitrations b) Tax uncalled fiscal years c) Inventory impairment provisions 7. Amounts of sales and purchases of the Group and the Company to and fro	wing: GROUP - - - - - m associated parties	COMPANY - - for the period from		
and investments Profit /(Loss) before taxes Profit /(Loss) after taxes (a) <u>Attributable to:</u> Shareholders	-215,83 -599,93 -775,87	23.147,94 1.703,97 -534,06 -1.220,62 -1.491,33	12.577,69 1.010,00 -71,30 -245,53 -378,31	11.255,32 610,39 -412,59 -770,32 -794,49	 There are no liens on the fixed assets of the Company and the Group The provisions of the Group and the Company as of 30.6.2014 are the follor a) Any form of litigations or arbitrations b) Tax unaudited fiscal years c) Inventory impairment provisions 	wing: GROUP - - - - - m associated parties	COMPANY - - for the period from		
and investments Profit (Loss) before taxes Profit (Loss) after taxes (a) <u>Attributable to:</u> Shareholders Minority interest Other comprehensive income after tax (b)	-215,83 -599,93 -775,87 -775,87 44,83	23.147,94 1.703,97 -534,06 -1.220,62 -1.491,33 -1.491,33 27,24	12.577,69 1.010,00 -71,30 -245,53 -378,31 -378,31	11.255,32 610,39 -412,59 -770,32 -794,49 -794,49 -12,84	S. 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 30.6.2014 are the folic a) Any form of litigations or arbitrations b) Tax unaudited litical years c) Inventory impairment provisions 7. Amounts of sales and purchases of the Group and the Company to and fro 1.1.2014 to 30.6.2014 as well as the balances of receivables and obligation a) Revenues	wing: GROUP - - s and associated parties is are analyzed as fo GROUP 0.00	COMPANY - for the period from llows (amounts in t COMPANY 662,81		
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