

"LAMPSA GROUP S.A."

Number in the Register of Societes Anonymes 6015/06/B/86/135, G.E.MI Number 223101000
A1, Basileos Georgiou Str, 105 64, Athens
Summary Financial Data and Information for the period from January 1, 2013 until September 30, 2013
(according to Decision 4/507/28.04.2009 of the Board of Directors of the Hellenic Capital Market Commission)

The following data and information, resulting from the Financial Statements, aim at providing general information on the financial standing and the financial results of "LAMPSA GROUP S.A." We, therefore recommend the reader, before proceeding to any kind of investment or other transaction with the company, to consult the company's website where all periodical financial statements under IFRS as well as the legal auditors' report when required, are presented.

COMPANY INFORMATION

Company's website	http://www.lampsa.gr
Date of approval of the financial statements	November 25, 2013
Certified Auditors	George Deligiannis (R.N. SOEL 15791)
Audit Firm	Grant Thornton (R.N. SOEL 127)
Type of auditor's audit report	Not required

CASH FLOW STATEMENT - Indirect Method (Consolidated & Company)

(Amounts in € '000,	THE GROUP		THE COMPANY	
	01/01-30/9/2013	01/01-30/9/2012	01/01-30/9/2013	01/01-30/9/2012
Operating activities				
Profit before tax	2.022	(3.134)	(611)	(3.627)
Plus/less adjustments for:				
Depreciation	4.214	4.215	1.883	1.844
Amortization of grants	(43)	(43)	(17)	(17)
Provisions / Impairments	70	118	70	123
Loss / (Gain) on disposal of tangible fixed assets and impairment	19	-	-	-
Foreign exchange differences	(388)	(790)	(310)	(836)
Interest expense	1.632	2.143	1.147	1.421
Interest income	(36)	(71)	(2)	(2)
Investment results	(1.719)	-	(230)	-
Operating profit before changes in working capital	5.772	2.439	1.930	(1.094)
<i>Plus/ less adjustments for changes in working capital accounts or accounts related with operating activities:</i>				
Decrease / (increase) in inventories	(289)	1	(282)	14
Decrease / (increase) in receivables	(2.043)	(1.642)	(970)	(695)
(Decrease) / increase in short term liabilities (except for banks)	3.008	1.835	2.059	920
Minus:				
Interest expense and related expenses paid	(1.652)	(1.450)	(871)	(1.040)
Paid taxes	(120)	(138)	(0)	(5)
Total inflows / (outflows) from operating activities (a)	4.676	1.045	1.867	(1.901)
Investing activities				
Return of share capital to parent company	1.706	-	4.720	2.031
Purchase of tangible and intangible assets	(2.559)	(838)	(1.910)	(238)
Proceeds from sales of tangible and intangible assets	-	1	0	1
Interest income from investments	50	83	2	2
Grants	1.800	-	-	-
Increase of share capital and amounts paid for capital increase of consolidated company	(95)	-	(1.696)	(250)
Total inflows / (outflows) from investing activities (b)	901	(754)	1.117	1.546
Financing activities				
Proceeds from issued loans	1.600	100	1.600	100
Payments of loans	(5.445)	(837)	(4.020)	(635)
Payments of obligations under finance leases	(7)	-	-	-
Total inflows / (outflows) from financing activities (c)	(3.852)	(737)	(2.420)	(535)
Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)	1.726	(446)	563	(889)
Cash and cash equivalents at the beginning of period	2.374	2.234	972	1.096
Cash and cash equivalents at the end of period	4.100	1.788	1.535	207

BALANCE SHEET (Consolidated and Company)

(Amounts in € '000,	THE GROUP		THE COMPANY	
	30.09.2013	31.12.2012	30.09.2013	31.12.2012
ASSETS				
Own used fixed assets	142.925	144.673	74.303	74.315
Intangible assets	6.043	5.995	74	21
Other fixed assets	7.420	5.600	33.852	34.812
Inventory	1.120	831	714	432
Trade receivables	3.620	1.625	1.843	1.136
Other current assets	6.070	5.721	2.660	1.845
TOTAL ASSETS	167.198	164.446	113.445	112.560
CAPITAL & LIABILITIES				
Share capital	23.928	23.928	23.928	23.928
Other shareholders' equity	59.726	55.531	35.806	34.681
Total shareholders' equity (a)	83.653	79.459	59.733	58.609
Minority rights (b)	3.692	4.299	-	-
Total Equity (c)=(a)+(b)	87.345	83.758	59.733	58.609
Long term debt	39.127	42.113	23.575	26.706
Provisions / Other long term liabilities	7.252	7.050	1.987	1.801
Short term debt	24.169	25.297	21.724	21.142
Other short term liabilities	9.303	6.228	6.425	4.302
Total Liabilities (d)	79.853	80.688	53.712	53.951
TOTAL CAPITAL & LIABILITIES (c) + (d)	167.198	164.446	113.445	112.560

INCOME STATEMENT (Consolidated and Company)

(Amounts in € '000)	THE GROUP			
	01/01-30/9/2013	01/01-30/9/2012	01/07-30/9/2013	01/07-30/9/2012
Total sales	33.034	26.952	15.204	11.428
Gross Profit / Loss	9.261	5.147	5.924	3.779
EBIT	1.896	(1.852)	3.142	1.469
Total Profit / (loss) before tax	2.022	(3.134)	2.852	1.848
Total profit / (loss) after tax (A)	3.643	(3.401)	2.712	1.847
Shareholders of parent company	3.557	(3.505)	2.689	1.807
Minority interests	86	104	24	40
Other comprehensive income after tax (B)	39	(188)	224	(242)
Total comprehensive income after tax (A) + (B)	3.682	(3.589)	2.937	1.606
Shareholders of parent company	3.596	(3.693)	2.913	1.566
Minority interests	86	104	24	40
Earnings after tax per share - basic (in €)	0,1665 €	0,1641 €	0,1259 €	0,0846 €
EBITDA	6.067	2.320	4.551	2.863

(Amounts in € '000,	THE COMPANY			
	01/01-30/9/2013	01/01-30/9/2012	01/07-30/9/2013	01/07-30/9/2012
Total sales	20.175	14.156	9.434	6.086
Gross Profit / Loss	4.929	998	3.632	1.845
EBIT	227	(3.044)	1.851	599
Total Profit / (loss) before tax	(611)	(3.627)	1.780	1.185
Total profit / (loss) after tax (A)	1.125	(3.568)	1.724	1.199
Other comprehensive income after tax (B)	-	-	-	-
Total comprehensive income after tax (A) + (B)	1.125	(3.568)	1.724	1.199
Earnings after tax per share - basic (in €)	0,0526 €	0,1670 €	0,0807 €	0,0561 €
EBITDA	2.093	(1.218)	2.498	1.208

STATEMENT OF CHANGES IN EQUITY (Consolidated and Company)

(Amounts in € '000,	THE GROUP		THE COMPANY	
	30.09.2013	30.09.2012	30.09.2013	30.09.2012
Equity at the beginning of the period (01/01/2013 & 01/01/2012 respectively)	83.758	88.497	58.609	64.843
Total comprehensive income after tax	3.682	(3.589)	1.125	(3.568)
Change of capital from acquisition of subsidiary enterprise	(95)	-	-	-
Change of capital from deconsolidation of subsidiary due to liquidation	(4)	-	-	-
Equity at the end of the period (30/09/2013 & 30/09/2012 respectively)	87.345	84.908	59.733	61.275

ADDITIONAL DATA AND INFORMATION

- The Group companies, the participating interest held by the Group in their share capital and their consolidation method are analytically presented in Note 2.5 of the Interim Financial Statements. At the Annual General Meeting of the Parent Company on July 9, 2013 the Company announced the intention to transfer its holdings of the 100% subsidiaries HARVARD and WORLD SPIRIT to its also 100% subsidiary LUELLA ENTERPRISE Co. The above mentioned transfer was completed during the third quarter of 2013 and had no impact on the financial statements of the company and the group. During the current period the liquidation of the subsidiary company "Grande Bretagne LTD" has been completed, from which there were no substantial effects on the Group. There has been no event that could be considered as an operating sector action discontinuance or other company discontinuance in accordance with I.F.R.S.
- Note 2.14 of the Interim Financial Statements presents the unaudited fiscal years of both the Company and the Group.
- The subsidiary "World Spirit LTD", after relevant decisions realised during 2013 a gradual reduction of her share capital amounting to \$ 4.255 th., by returning it to the parent ("LAMPSA S.A." \$ 3.750 th. during the first half of 2013 and "LUELLA ENTERPRISE Co" \$ 500 th. during the third semester of 2013). Furthermore, LUELLA ENTERPRISE Co returned to its parent "LAMPSA S.A." the amount of \$ 505 th. The overall reduction of the subsidiaries amounted to € 3.198 th.
- The Parent Property items are burdened with pledges amounting to € 59.350 thousand and \$ 43.551 thousand in respect of the loan balance standing at € 43.599 th. The Group Property items are burdened with pledges amounting to € 78.550 th. and \$ 43.551 th. in respect of the loan balance standing at € 59.732 th. Furthermore, there is a lien on 100% of the paid up share capital of TOURISTIKA THERETRA S.A. in respect of its bond loan repayment.
- For litigation or disputes in arbitration courts or arbitration bodies that may have impact on the financial position of the Company and the Group, a provision of € 148 thousand and € 184 th. respectively has been made. In addition the company has made a cumulative provision of € 1.807 th. pertaining to employee remuneration provision and bad debts provisions of € 69 th. The aforementioned amounts for the Group amounted to € 2.046 th. and € 247 th. respectively.
- The number of staff as at the current period end is 508 persons in respect of the Company and 950 persons in respect of the Group, while as at the comparative date, the numbers stood at 393 persons and 843 persons respectively.
- As at the current period end, there are no parent company shares held by itself or by its associates or subsidiaries.
- Investments in tangible and intangible assets during the current period amounted on a consolidated basis to € 1.639 th. and on the parent company basis to € 1.003 th.
- Other Comprehensive Income for the Group, amounting to € 39 th. pertain to exchange differences on translation for subsidiaries.
- In the financial statements attached, there has been no change in the accounting policies applied comparing to those used for the preparation of the financial statements for the year 2012 adjusted with respect of the changes resulting from the revised IFRS. There are no changes in the accounting methods and estimates as compared to the previous year. No errors have been corrected.
- Profit / (loss) per share was calculated based on the profit after tax while minority interests based on the weighted average parent number of shares.
- Potential differences in totals are due to rounding. The amounts are presented in thousand Euro as they are presented also in the annual financial statements.
- The following transactions regard transaction with related parties during the current period, as well as the receivables and liabilities balances, on 30/09/2013, within the meaning of IAS 24:

(Amounts in € '000,	THE GROUP	THE COMPANY
Income	-	-
Expenses	-	-
Receivables	2	3
Liabilities	-	-
Transactions and fees of executives and members of Management	1.046	446
Receivables to executives and members of Management	-	-
Liabilities to executives and members of Management	-	-

From the transactions above, the transactions and the balances with subsidiary companies have been eliminated from the Group consolidated financial items. Among the subsidiary companies of the Group, there are receivables / liabilities arising from borrowing, totally amounting to € 5.393 th., respective interest income/expenses, amounting to € 298 th. and exchange differences income/expenses/equity reserves, amounting to € 125 th., which have been eliminated under consolidation.

Athens, November 25, 2013
Managing Director

Anastasios Homenidis
ID No AI 506406

President of the BoD
George Galanakis
ID No ≡ 282324

Chief Financial Officer

Constantinos Kyriakos
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