

"LAMPSPA GROUP S.A."

Number in the Register of Societes Anonymes 6015/06/B/86/135, G.E.M.I Number 223101000

A1, Basileos Georgiou Str, 105 64, Athens

Summary Financial Data and Information for the period from January 1, 2014 until June 30, 2014
(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 "LAMPSPA 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							CASH FLOW STATEMENT - Indirect Method (Consolidated & Company)																		
Company's website http://www.lampsa.gr							<i>(Amounts in € '000)</i>																		
Date of approval of the Interim financial statements August 28, 2014							<table border="1"> <thead> <tr> <th></th> <th colspan="2">THE GROUP</th> <th colspan="2">THE COMPANY</th> </tr> <tr> <th></th> <th>01/01-30/6/2014</th> <th>01/01-30/6/2013</th> <th>01/01-30/6/2014</th> <th>01/01-30/6/2013</th> </tr> </thead> </table>						THE GROUP		THE COMPANY			01/01-30/6/2014	01/01-30/6/2013	01/01-30/6/2014	01/01-30/6/2013				
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Certified Auditors George Deligiannis (R.N. SOEL 15791)							Operating activities																		
*Audit Firm Grant Thornton (R.N. SOEL 127)							Profit before tax 100 (841) 1.093 (2.392)																		
Type of auditor's audit report Unqualified Opinion - Matter of emphasis							Plus/less adjustments for: Depreciation 2.279 2.246 1.259 1.231 Amortization of grants (11) (11) (11) (11) Provisions / Impairments (182) 114 (182) 114 Foreign exchange differences 92 133 92 52 Interest expense 841 832 763 758 Interest income (39) (31) (1) (2) Investment results 682 (474) (665) (230)																		
BALANCE SHEET (Consolidated and Company)							Operating profit before changes in working capital 3.762 1.969 2.347 (478)																		
<i>(Amounts in € '000)</i>							Plus/ less adjustments for changes in working capital accounts or accounts related with operating activities: Decrease / (increase) in inventories (111) (76) (110) (170) Decrease / (increase) in receivables (1.918) (1.405) (1.831) (899) (Decrease) / increase in short term liabilities (except for banks) 2.079 612 1.897 2.248																		
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	THE GROUP			THE COMPANY																					
	30.06.2014	31.12.2013	31.12.2012	30.06.2014	31.12.2013	31.12.2012																			
ASSETS							Total inflows / (outflows) from operating activities (a) 3.022 309 1.903 187																		
Own used fixed assets 124.553 125.025 126.506 73.099 73.841 74.315							Investing activities Return of share capital to parent company - 1.706 - 4.354 Purchase of tangible and intangible assets (1.797) (1.715) (517) (1.399) Interest income from investments 67 40 1 2 Receipts of Amortization - 1.801 - - Increase of share capital and amounts paid for capital increase of consolidated company - (95) - (1.696) Dividends Received - 0 - 767 -																		
Intangible assets 6.033 6.034 5.978 79 68 21							Total inflows / (outflows) from investing activities (b) (1.730) - 1.737 251 1.261																		
Other fixed assets 7.515 7.968 5.616 33.550 33.504 34.843							Financing activities																		
Inventory 971 860 761 687 578 432							Proceeds from issued loans - 700 - 700																		
Trade receivables 2.998 1.576 1.407 2.843 1.334 1.136							Payments of loans (2.371) (2.022) (2.320) (2.022)																		
Other current assets 5.113 5.903 5.467 2.828 2.673 1.845							Payments of obligations under finance leases (5) (5) - -																		
TOTAL ASSETS 147.183 147.367 145.735 113.087 111.997 112.592							Total inflows / (outflows) from financing activities (c) (2.376) (1.327) (2.320) (1.322)																		
CAPITAL & LIABILITIES							Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c) (1.084) 719 (166) 126																		
Share capital 23.928 23.928 23.928 23.928 23.928 23.928							Cash and cash equivalents at the beginning of period 3.947 2.374 1.204 972																		
Other shareholders' equity 59.187 59.319 55.494 36.098 34.961 34.553							Cash and cash equivalents at the end of period 2.863 3.093 1.038 1.098																		
Total shareholders' equity (a) 83.114 83.247 79.422 60.026 58.889 58.480																									
Minority rights (b) 3.746 3.749 4.299 - - -																									
Total Equity (c)=(a)+(b) 86.861 86.996 83.721 60.026 58.889 58.480																									
Long term debt 37.271 38.827 28.353 35.645 37.035 26.706																									
Provisions / Other long term liabilities 6.735 6.439 7.339 2.119 2.091 1.962																									
Short term debt 7.218 7.906 21.287 6.854 7.708 21.142																									
Other short term liabilities 9.099 7.199 5.035 8.444 6.275 4.302																									
Total Liabilities (d) 60.322 60.371 62.014 53.061 53.108 54.112																									
TOTAL CAPITAL & LIABILITIES (c) + (d) 147.183 147.367 145.735 113.087 111.997 112.592																									
INCOME STATEMENT (Consolidated and Company)							ADDITIONAL DATA AND INFORMATION																		
<i>(Amounts in € '000)</i>							1) The matter of emphasis mentioned in the audit report of the statutory auditor refers to the following : In Note 2.15 of the interim financial statements which describes the existence of pending court cases of subsidiary company of amount EUR 2.2 million, the outcome of which cannot be estimated at present. Group's Management believes that the outcome of these cases will not materially affect the financial results of the Group. 2) The Group companies, the participating interest held by the Group in their share capital and their consolidation method are analytically presented in Note 2.15 of the Interim Financial Statements. Within the current period and in accordance with the requirements of IFRS, the consolidation method of the jointly controlled entity TOURISTIKA THERETRA S.A changed from proportionate consolidation to equity method. During the current period the subsidiaries companies Harvard Investments and World Spirit LTD were liquidated. These liquidations have no effect in the consolidated financial statements of 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. 3) Note 2.15 of the Interim Financial Statements presents the unaudited fiscal years of both the Company and the Group. 4) The subsidiary company "LUELLA ENTERPRISE Co" paid dividend of amount €767 th. to the parent company LAMPSPA S.A. 5) The Parent and Group Property items are burdened with pledges amounting to € 48.850 th. and \$ 43.551 th. respectively in respect of the outstanding loan balance of amount € 41.500 th. 6) 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 € 132 th. and € 168 th. respectively has been made. In addition the Company and the Group have made a cumulative provision of € 1.981 th. pertaining to employee remuneration provision. Lastly, bad debt provisions for the Company and the Group amount to € 31 th. and € 49 th. respectively. 7) The number of staff as at the current period end is 569 persons in respect of the Company and 796 persons in respect of the Group, while as at the comparative date, the numbers stood at 510 persons and 733 persons respectively. 8) As at the current period end, there are no parent company shares held by itself or by its associates or subsidiaries. 9) Investments in tangible and intangible assets during the current period amounted on a consolidated basis to € 1.800 th. and on the parent company basis to € 534 th. 10) Other Comprehensive Income for the Group, amounting to € 197 th. pertain to exchange differences on translation of subsidiaries' balance sheets. 11) Financial statements for the current period have complied with the accounting principles used for the preparation of the financial statements of the year 2013, adjusted with revisions that IFRS require. There are no changes in accounting policies and estimates with respect to the previous year except from those that refer to revisions of IAS and for that reason the comparative Financial Statements where revised and third comparative period of Income Statement is presented. Detailed analysis is presented in Note 2.6 of the interim Financial Statements. Besides the above, there has been no error correction and / or rearrangement of funds. 12) Profit / (loss) per share was calculated based on the profit after tax while minority interests based on the weighted average parent number of shares. 13) Potential differences in totals are due to rounding. The amounts are presented in thousand Euro as they are presented also in the interim financial statements. 14) The following transactions regard transaction with related parties during the current period, as well as the receivables and liabilities balances, on 30/06/2014, within the meaning of IAS 24:																		
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	01/01-30/6/2014	01/01-30/6/2013	01/04-30/6/2014	01/04-30/6/2013																					
	THE GROUP	THE COMPANY																							
Total sales 21.206 16.759 13.824 10.708							Income - -																		
Gross Profit / Loss 5.917 3.648 5.026 3.262							Expenses - -																		
EBIT 1.585 (519) 2.730 1.055							Receivables - 12																		
Total Profit / (loss) before tax 100 (842) 2.126 2.074							Liabilities - -																		
Total profit / (loss) after tax (A) 63 932 2.079 2.136							Transactions and fees of executives and members of Management 625 387																		
Shareholders of parent company 39 869 2.051 2.080							Receivables to executives and members of Management - -																		
Minority interests 24 63 28 57							Liabilities to executives and members of Management - -																		
Other comprehensive income after tax (B) (197) (185) (223) (42)																									
Total comprehensive income after tax (A) + (B) (134) 747 1.856 2.094																									
Shareholders of parent company (158) 684 1.828 2.038																									
Minority interests 24 63 28 57																									
Earnings after tax per share - basic (in €) 0,0018 € 0,0407 € 0,0960 € 0,0974 €																									
EBITDA 3.852 1.715 3.865 2.159																									
<i>(Amounts in € '000)</i>																									
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	01/01-30/6/2014	01/01-30/6/2013	01/04-30/6/2014	01/04-30/6/2013																					
Total sales 16.435 10.742 11.085 7.241																									
Gross Profit / Loss 4.675 1.298 4.142 1.668																									
EBIT 1.189 (1.630) 2.297 164																									
Total Profit / (loss) before tax 1.093 (2.392) 2.159 112																									
Total profit / (loss) after tax (A) 1.137 (599) 2.189 57																									
Other comprehensive income after tax (B) - - - -																									
Total comprehensive income after tax (A) + (B) 1.137 (599) 2.189 57																									
Earnings after tax per share - basic (in €) 0,0532 € - 0,0280 € 0,1024 € 0,0027 €																									
EBITDA 2.438 (410) 2.922 780																									
STATEMENT OF CHANGES IN EQUITY (Consolidated and Company)																									
<i>(Amounts in € '000)</i>																									
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	30.06.2014	30.06.2013	30.06.2014	30.06.2013																					
Equity at the beginning of the period (01/01/2014 & 01/01/2013 respectively) 86.995 83.758 58.889 58.609																									
Aggregate total income after tax (134) 746 1.137 (599)																									
Change of capital from acquisition of subsidiary enterprise (95) -																									
Equity at the end of the period (30/06/2014 & 30/06/2013 respectively) 86.861 84.409 60.026 58.010																									
President of the BoD George Galanakis ID No 282324							Athens, August 28, 2014 Managing Director Anastasios Homenidis ID No AI 506406																		
							Chief Financial Officer Constantinos Kyriakos ID No AZ 512473 - First Class Licence No 0010932																		

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 € 4.181 th., respective interest income/expenses, amounting to € 128 th. and exchange differences income/expenses/equity reserves, amounting to € 175th., which have been eliminated under consolidation.