

**ATHENS WATER AND SEWERAGE COMPANY S.A.
(E.Y.D.A.P)**

***INTERIM CONDENSED FINANCIAL STATEMENTS FOR THE
PERIOD 1 JANUARY TO 31 MARCH 2009***

***ACCORDING TO IFRS ADOPTED BY THE
EUROPEAN UNION***

***DOMICILIATION
OROPOU 156
GALATSI***

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The Condensed Financial Statements, page 1 to 14, were approved by the Board of Directors at 28 May 2009. Under the permission of the Board of Directors the following officers named below sign the Financial Statements:

Athens , 28 May 2009

The Chairman of the
Board of Directors
Koustoulas
Konstantinos

The Chief Executive
Officer
Vartholomeos Antonios

The Deputy Director of
Economic Services
Misailidis Michalis

The Accounting
Department Supervisor
Spyropoulou Eleni

1. GENERAL INFORMATION FOR THE COMPANY

Name:	EYDAP SA
Domiciliation:	Oropou 156 – Galatsi
Date of Establishment:	25/10/1999
Duration:	100 years
Main Activity:	Water Supply - Sewerage
Registration Number of S.A.:	44724/06/B/99/52
Prefecture:	Athens
Tax Number:	094079101
Members of the Board of Directors:	K.Kostoulas, A.Vartholomeos, Th.Georgakelos, E.Baltas, G.Mitsioulis, G.Zafiropoulos, A.Spiropoulos, D.Anagnostopoulos, G.Mastragelopoulos, Ch. Mistriotis, E.Moutafis ,E.Agelakis
Ending Day of the Period:	31 March 2009
Period:	3 months
Form of Financial Statements:	Interim Condensed – First Quarter
Date of Approval of Financial Statements:	28 May 2009
Chartered Public Accountants:	M. Hatzipavlou and E. Giouroukos
Auditing Company:	Deloitte Hatzipavlou, Sofianos & Kampanis Public Accountants and Business Consultants SA
Internet address where the Financial Statements are registered:	www.eydap.gr

All amounts in the Interim Condensed Financial Statements and Notes are in euro thousands unless otherwise stated

2. CONDENSED DATA STATEMENTS OF TOTAL REVENUES FOR THE THREE MONTHS PERIOD ENDED 31 MARCH 2009 & 2008

Amounts in Thousands of €	NOTES	31.03.2009	31.03.2008
Sales	3	85.409	84.156
Cost of Goods Sold	3	(55.301)	(49.053)
Gross Profit		30.108	35.103
Other Operating Income		897	375
General and administration expenses	3	(18.007)	(19.416)
Distribution and selling expenses	3	(10.344)	(8.980)
Profit from operating activities		2.654	7.082
Other operating expenses		(317)	(415)
Financial income net		1.105	641
Financial expenses net		(1.812)	(2.124)
Profit from ordinary activities before income taxes		1.630	5.184
Income tax	4	(478)	(1.605)
Net Profit After tax (A)		1.152	3.579
Other total Revenues (B)		180	(212)
Aggregate total revenues (A)+(B)		1.332	3.367
Earnings per share (in €)	5	0,011	0,033

The accompanying notes on pages 6-14 form an integral part of condensed total revenues data statements.

3. CONDENSED DATA STATEMENT OF FINANCIAL POSITION ON 31 MARCH 2009 AND 31 DECEMBER 2008

	NOTES	31.03.2009	31.12.2008
ASSETS			
<i>Amounts in thousands of Euro</i>			
Non-current assets			
Goodwill		3.357	3.357
Other Intangible assets		3.951	3.950
Property, plant and equipment, net	6	993.229	992.883
Investment in associates	10	444	444
Available-for-sale Investments		1.319	1.139
Long-term receivables		119.393	120.610
Deferred tax assets	11	46.694	46.405
Total non-current assets		1.168.387	1.168.788
Current assets			
Materials and spare parts	16	21.046	19.165
Trade receivables	7, 16	286.769	274.848
Other receivables		31.434	29.700
Cash and cash equivalents		8.559	17.780
Total Current assets		347.808	341.493
Total Assets		1.516.195	1.510.281
LIABILITIES AND SHAREHOLDER'S EQUITY			
Equity			
Share Capital	14	63.900	63.900
Share Premium		40.502	40.502
Reserves		379.342	379.162
Retained Earnings	15	347.077	345.925
Total Equity		830.821	829.489
Non-current liabilities			
Reserves for employees benefits	13	195.060	191.134
Provisions	16	40.431	39.869
Investment subsidies and customer contributions		203.035	203.317
Consumers' guarantees		16.757	16.619
Total non-current liabilities		455.283	450.939
Current Liabilities			
Operating Current Liabilities	8, 16	32.575	46.999
Current tax liabilities		2.236	2.273
Short term loans and borrowings	12	168.117	160.515
Other current liabilities	9	27.163	20.066
Total Current Liabilities		230.091	229.853
Liabilities and Shareholder's Equity		1.516.195	1.510.281

The accompanying notes on pages 6-14 form an integral part of condensed data statement of financial position.

**4. CONDENSED DATA STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD
1ST OF JANUARY TO 31ST OF MARCH 2009 & 2008**

2009	Share Capital	Share Premium	Legal reserve	Other non-taxable reserves	Other reserves	Retained Earnings	Total Equity
Equity Balance at 1/1/2009	63.900	40.502	20.226	358.283	653	345.925	829.489
Profit / (Losses) of the year, after tax					180	1.152	1.332
Dividends							
Equity Balance at the end of 31st March 2009	63.900	40.502	20.226	358.283	833	347.077	830.821

2008	Share Capital	Share Premium	Legal reserve	Other non-taxable reserves	Other reserves	Retained Earnings	Total Equity
Equity Balance at 1/1/2008	63.900	40.502	18.664	358.283	1.183	331.166	813.698
Profit / (Losses) of the year, after tax					(212)	3.579	3.367
Dividends							
Equity Balance at the end of 31st March 2008	63.900	40.502	18.664	358.283	971	334.745	817.065

The accompanying notes on pages 6-14 form an integral part of condensed data statement of Equity changes.

5. CASH FLOW DATA STATEMENT FOR THE PERIOD 1st OF JANUARY TO 31st MARCH 2009 & 2008

<u>Cash Flows from operating activities</u>	<u>1.01-31.03-2009</u>	<u>1.01-31.03-2008</u>
Profit before tax	1.630	5.184
Adjustments for:		
Depreciation and amortization	8.366	7.838
Amortization of customers' contributions and subsidies	(2.212)	(2.149)
Provisions	562	224
Interest and related income	(1.105)	(641)
Interest and related expense	1.813	2.124
Operating income before working capital changes / changes in operating assets and liabilities		
(Decrease in) / Increase in		
Trade receivables	(11.921)	(10.073)
Other receivables	(1.767)	(1.994)
Long-term receivables	1.217	(530)
Materials and spare parts	(1.882)	(889)
Increase in / (Decrease in)		
Operating Current Liabilities	(14.505)	(13.760)
Other current liabilities	6.523	8.225
Consumers' guarantees	139	192
Reserve for employees benefits	3.926	3.004
Minus:		
Interest and related expenses paid	(3.185)	(2.117)
Income Tax paid	(11)	(15)
 Net cash from operating activities (a)	 <u>(12.412)</u>	 <u>(5.377)</u>
 <u>Cash Flows from investing activities</u>		
Interest and related income received	562	637
Purchases of property, plant, and equipment	(7.615)	(4.165)
Purchases of intangible assets	(524)	(102)
Proceeds from customers' contributions and subsidies	1.929	1.548
Net cash from investing activities (b)	<u>(5.648)</u>	<u>(2.082)</u>
 <u>Cash Flows from financing activities</u>		
Proceeds from borrowings	9.000	10.000
Repayments of borrowings	0	(2.000)
Dividends paid	(161)	(146)
Net cash from investing activities (c)	<u>8.839</u>	<u>7.854</u>
Net (decrease) increase in cash and cash equivalents (a) + (b) + (c)	<u>(9.221)</u>	<u>395</u>
Cash and cash equivalents, beginning of period	17.780	14.486
Cash and cash equivalents, end of period	<u>8.559</u>	<u>14.881</u>

The accompanying notes on pages 6-14 form an integral part of the Cash flow data statement.

Notes to the condensed financial statements for the period ended 31 March 2009

1. BASIS OF PREPARATION

The condensed financial statements have been conducted using Accounting policies in accordance with IFRS and International Accounting Standard (IAS) 34, Interim Financial Reporting.

2. SIGNIFICANT ACCOUNTING POLICIES

The condensed financial statements have been prepared under the historical cost convention, except for the revaluation of certain properties and financial instruments.

The accounting policies, the presentation and the methods of calculation adopted in the conduction of the condensed financial statements are consistent with those followed in the preparation of the Company's Annual statements for the year ended 31st December 2008 apart from the following:

IAS 1 (revised 2007) "Presentation of Financial Statements" (effective for Annual periods beginning on or after 1 January 2009). The revised Standard has introduced a number of terminology changes (including revised titles for the condensed financial statements) and has resulted in a number of changes in presentation and disclosure. However, the revised Standard has had no impact on the reported results or financial position of the Company.

Notes to the condensed financial statements for the period ended 31 March 2009

3.RESULTS FOR THE PERIOD

SALES REVENUE

The company's sales revenue rose by € 1,3 m mainly due to the tariffs increase.

COST OF GOODS SOLD

The cost of goods sold increased by € 6,2 m. mainly as a result of :

The increase:

- in personnel benefits by € 1,7 m.
- in operation and conservation expenses (B' phase of Psytallia) by € 5,0 m.
- in third party providings(mainly of electrical power-B' phase of Psytallia) by € 1,5 m.
- in fixed assets depreciation by € 0,8 m.
- in the provision concerning litigations and claims by € 0,6 m.

The decrease:

- in self production expenses by € 2,6 m.
- in other expenses by € 0,8 m.

It must be noted that a part of that change is due to the more rational allocation of expenditures coming from the company's cost accounting system modification .

It must be clarified also that:

On February 28 2009 EYDAP signed a deliverance-acceptance protocol with the Ministry of Environment,Planing and Public works concerning the administration of the dehydrated sludge dessication unit thus ,having under its pertinence the total facilities of Psitalia sewerage processing centre (Phase A ,Phase B, dessication and CETHE) .The company has also the responsibility and the operation cost (transportation plus energy development) of the dessicated product.

The operation of CETHE natural gas combustion unit resulted in the rise of natural gas consumption total expense In parallel revenues coming from sales to DESMIE (Hellenic Operator of Electrical Energy) of surplus electrical energy that is self consumed in Psitalia facilities decreased.

ADMINISTRATIVE COSTS

Administrative costs decreased by € 1,4 m. mainly as a result of :

- a fall in personnel benefits by € 1,9 m.
- a fall in depreciation by € 0,5 m.and
- a rise of € 0,7 m.in third party providings .
- a rise of € 0,3 m. in other expenses
-

It must be noted that a part of that change is due to the more rational allocation of expenditures coming from the company's cost accounting system modification .

DISTRIBUTION EXPENSES

Distribution expenses increased by € 1,3 m.mainly because of :

- a rise in personnel benefits by € 2,3 m.and
- the fall in trird party providings by € 0,3 m.
- the fall in other expenses by € 0,3 m.
- the decrease in the provisions for bad debts by € 0,4 m.

It must be noted that a part of that change is due to the more rational allocation of expenditures coming from the company's cost accounting system modification .

Notes to the condensed financial statements for the period ended 31 March 2009

4. INCOME TAX

Income tax for the current period was assessed as follows:

	31.03.2009	31.03.2008
Profit before tax	1.630	5.184
Income tax assessed based on the current tax rate (25%)	408	1.296
Ratios difference effect between the current income tax ratio and the deffered tax ratio during the time of the settlement of the temporary differences	(228)	0
Unaudited fiscal years tax	242	230
Tax over non-deductible tax expenses (permanent differences)	56	79
Total Taxes	478	1.605

It is wortnote that according to the Tax Act 3697/2008 income tax rate is going to decrease periodically by 1% from 2010 (24%) to 2014 (20%).

5. EARNINGS (LOSS) PER SHARE

The calculation of the basic earnings per share is based on the following data:

	31.03.2009	31.03.2008
Earnings	1.152	3.579
Number of shares	106.500	106.500
Earnings per share	0,011	0,033

6.TANGIBLE ASSETS

During the period 01/01/2009-31/03/2009, the company spent € 6,8 m for investments in order to improve and expand the water supply and sewerage networks plus € 1,0 m for the acquisition of other fixed assets like software,machinery ,furnitures and fixtures and other equipment.

7. CUSTOMERS

The customers balance increased in the current period by approximately € 11,9 m because of :

- an increase in claims towards the Greek State ,and Municipalities.As a result of the increase in due claims towards Municipalities the Company has proceeded various efforts concerning the collection of these claims.

Trade Debtors account involves an amount of € 1,67m that has to do with a claim from the Municipality of New Peramos.This claim, that concerns with the trasferment of the respect water supply network will offset,according to the 5/4/2007 contract terms a) with the value (up to an amount of € 1,25m) of Agios Panteleimonas settlement ,which will deliver after its comletion (not after 30/06/2009),and b) with the value that incur after the valuation of fixed assets (lands ,water reservoirs etc) which will tranfer to the company according to the aforementioned contract. The objective value of these assets was at 5/4/2007 € 18,5 th .

Notes to the condensed financial statements for the period ended 31 March 2009

7.CUSTOMERS (continued)

The company in order to confront credit risk concerning its failing to collect its claims has formed provisions for doubtful debts, the amount of which was approximately € 33,9 m on 31/3/2009.

The Direction of Economic Programming and Audit periodically audits and reexamines the company's exposition to credit risk .Because of the great spreading of its clients (approximately 1.993.919 at 31/3/2009) credit risk is relatively low. Simultaneously ,the contract terms of water supply and sewerage services are such giving the company the maximum possible degree of collecting its claims from the owners of water supplies.

The provision for doubtful debts that has been formed is mainly based on statistical figures concerning the collection of water supply and sewerage bills per category of billing and furthermore, on Management projections about the possible amount that will collect from claims that will settle in a future period.

8. OPERATING CURRENT LIABILITIES

The operating current liabilities decreased substantially by €14,4 m comparing with those of 31/12/2008. The decrease is due to the:

- Decrease in dividends payable by approximately € 0,2 m .
- Decrease in the social security contributions by €4,1 m because of the Christmas benefit contributions which were included in 2008 use .
- Decrease in suppliers balance by € 7,1 m.
- Decrease in other taxes-charges by € 2,0 m.
- Contractors accrued payments decrease by € 1,0 m for works that had already completed however not priced until 31/03/2009.

9. OTHER CURRENT LIABILITIES

The other current liabilities increased by € 7,1 m mainly due to:

- the increase in the provision for payroll benefits, holiday allowances, and for not taking leave which amounts approximately € 7,5 m.
- the decrease in other short term liabilities by € 0,4 m.

10. INVESTMENTS IN ASSOCIATES

Investments in associates of € 444 th. include the Participation of the Company at the "Suburbs Gas Company S.A." (E.P.A). On February 2003 the joint-venture of EYDAP S.A., ELLINIKI TECHNODOMIKI-TEV S.A. and AKTOR S.A. was chosen, by EPA Attikis, to promote the project of natural gas connections for households and small professional customers in the north part of Attica basin, as well as a part of the Athens Municipality. For this reason was established the "Gas Company of the Suburbs S.A." and EYDAP participates with a share of 35%.

Notes to the condensed financial statements for the period ended 31 March 2009

10. INVESTMENTS IN ASSOCIATES (continued)

At 31st March 2009 the acquisition cost of E.P.A rose to € 542 th. while losses from this investment were € 98 th.

Because the company participates only in associate enterprises, the financial statements under IFRS are them where the associate is accounted ,with the equity method. In this case the preparation of individual financial statements , where information about the impact of the method of cost or fair value on the balance sheet and income statement accounts , is not obligatory.(Decision 39 -10/2/2005 Greek Accounting Standards)

The information provided in balance sheet accounts and the statement of income at 31 March 2009 will not be materially differentiated if individual financial statements were prepared, as far as the there is no significant difference between the acquisition cost (impairments included) and the equity of the associate as these are presented in the current financial statements .

11. DEFERRED TAXATION

The claim coming from deffered taxation on 31/3/2009 and 31/12/2008 was € 46.694 th.and € 46.405 th.respectively. As a result financial results benefited by € 289 th.

12. BORROWINGS

The account on the accompanying financial statements is analyzed as follows:

	31st March 2009	31st December 2008
Bank Loans	164.975	157.373
Greek State Loans	3.142	3.142
	168.117	160.515

Borrowings are payable straightforward or within a year and they are included in short term liabilities.

As the company's liquidity was not sufficient enough for the payment of its liabilities short-term borrowings increased by € 7,6 m in the current period according to the disclosed bank agreements of 31/12/2008. Both long-term and short-term bank loans repayments were made in line with previous disclosed terms.

The Company's bank borrowings are denominated in € and consequently are not subject to foreign currency risk. Bank borrowings are subject to floating interest rates and consequently the Company is subject to the risk of future cash flows but not on the risk of the fair value of the debt.

The Company does not utilize derivative financial instruments in order to reduce its risk exposure, as at the data statement of financial position because management is of the opinion that there are no significant risks from interest rates changes.

The fair values of loans approximate their existing carrying amounts due to variable exchange rates.

Notes to the condensed financial statements for the period ended 31 March 2009

13. LIABILITIES FOR EMPLOYEES BENEFITS

The account is analyzed as follows:

	31 March 2009	31 December 2008
Employees' end-of-service indemnities	26.471	26.575
Employees healthcare scheme	165.309	161.419
Special Employees' end-of-service indemnity (lump sum)	3.280	3.140
	<u>195.060</u>	<u>191.134</u>

Income charges concerning each of the previous mentioned liabilities programmes separately are based on costs estimation resulted from the actuarial study of 31/12/2008.

14. SHARE CAPITAL

The share capital of the Company at 31 March 2009 was equal to €63,9m consisting of 106.500.000 ordinary shares of €0,60 par value. There were no movements in the share capital of the Company in either the current or the prior interim reporting period.

15. RETAINED EARNINGS

Balance at 01.01.2008	331.166
Profit after taxes for the period	<u>3.579</u>
Balance at 31.03.2008	<u>334.745</u>
Balance at 01.01.2009	345.925
Profit after taxes for the period	<u>1.152</u>
Balance at 31.03.2009	<u>347.077</u>

Notes to the condensed financial statements for the period ended 31 March 2009

16. PROVISIONS

The Provisions formed up to 31 March 2009 concern:

a) Provisions for litigations and claims amounting approximately € 40,4 m. More specific ,
Lawsuits for civil law cases with claims of an amount of € 55,8 m have been raised against
the Company These lawsuits are mainly related with damages caused by floods (either
because of broken mains of from rainfalls) or they are law suits of various trade creditors
and contractors for violation of contractual terms. There are also pending litigations with
employees of around €48,1 m

Against all these potential losses, if the pending litigation will be finalized, EYDAP has
formed a provision of € 40,4 m. for the period ended at 31/3/ 2009 and of € 39,9 m for
the period ended at 31/12/ 2008, which are considered as sufficient.

b) Provisions of € 1,38 m. for unaudited tax uses concerning the period 1/1/2008 to
31/03/2009 .

c) Provisions of € 33,9 m. for bad debts. The provision has formulated for the accurate
representation of the receivables account ,which are show up subtractive to their value .

d) Provisions of € 2,1 m. for stock depreciation. The provision has formulated for the
accurate representation of the stocks account ,which are show up subtractive to their
value .

17. COMMITMENTS AND CONTINGENT LIABILITIES –ASSETS

LIABILITIES

Contingent liabilities are not recorded in the financial statements but are disclosed unless
the possibility of an outflow of resources embodying economic benefits is minimal.

Insurance coverage

The Company's property, plant and equipment are dispersed in many locations, mainly at
the Attica region, and therefore risk of a major loss is reduced. The Company does not
carry any form of insurance coverage on its assets.

Committments from unexecuted contracts :

The company's committments concerning with expansions ,improvements, and
conservation of networks and installations as also supply works of electrical and thermal
coproduction units are € 128,8 mil. on 31 March 2009.

ASSETS

Investment program:

(a) The Company according to its establishment Law 2744/99, has signed a contract with
the Greek State, according to which the Greek State undertakes the commitment for the
subsidization of EYDAP either from the Community Funds or from the Program of Public
Investments for the coverage of the 60% of the capital expenditure, which EYDAP pays for
the maintenance, restoration, improvement or the expansion of the water supply and
sewerage network system for the 8years period 2000-2008. Against the aforementioned
investment program of around €1,22 billion, that includes, as already mentioned, also the
maintenances, the Company has spent for capital expenditures as at 31 December 2008
an amount of € 432,49 millions, for which it has the right to receive a subsidy of around €
259,49 millions (432,49*60%), while for the maintenance expenditures the Company
claims the corresponding subsidy. The Company against the subsidy that has the right to
receive has received as at 31 December 2008 an amount of €9,08 millions. On the basis of
the above the claim of the Company from the Greek State is raised to at least € 250,41
millions (259,49-9,08).

Notes to the condensed financial statements for the period ended 31 March 2009

17. COMMITMENTS AND CONTINGENT LIABILITIES-ASSETS (continued)

Therefore this amount has not recorded in the accounts receivables with an equal debit of the long-term liabilities accounts, the carrying amount of which is gradually transferred in the profit/loss of the period in proportion to the depreciation rate of the subsidized water supply and sewerage network system. If the aforementioned journals were carried out then the profit/loss of the current and the previous year period will be improved by around € 1,3 and € 1,25 millions respectively and the net equity will be improved by around € 35,9 millions. It must be clarified that a decision made by the Extraordinary Shareholders Meeting of August 10th 2004 modified the company's investment programme ,however not affecting the above mentioned claim against the Greek State.

(b) In addition to these claims the Company has a claim for a subsidy for the maintenance expenditures according to the contract with the Greek State. However it is not feasible to extract the amount that corresponds to maintenance only from the amount of expenditures that are related with the operation and maintenance of installations that is € 704,43 millions. The corresponding subsidy between the Company and the Greek State has not been finalized until the conduction of the current Financial Statements.

18. EVENTS AFTER THE BALANCE SHEET DATE

One work is under construction :The new hydroelectric power station of 820 KW in Evinos place.The commercial use of the above mentioned work is estimated to begin in the second half of 2009.

An application has been submitted concerning the permission of a 2mwp photovoltaic production station in the company's installations in Menidi.The production licence given by the Electricity Regulatory Authority is expected within the period 1ST May 2009 to 31st December 2009 according to the Law 3734/2009.

In the section of its operations development EYDAP has set as a priority its geographical expansion In the beginning of May 2007 the company incorporated the water supply network of New Peramos Municipality in its network apart from the network of Agios Panteleimonas settlement which will be delivered fully completed by the Municipality until the 31st of December 2009 based on a reparative delivery agreement with a minimum agreed in advance price of € 1,25m.

E.YD.A.P has already run the take over and embodiment of the water sullpy networks of Megara ,Keratea, Vari, ,Agios Stefanos Municipalities together with Anixi and Krioneri communities ,as discussions for further network co-optations continue.

Notes to the condensed financial statements for the period ended 31 March 2009

19. RELATED PARTY TRANSACTIONS

A) Transactions and amounts outstanding with the Members of the Board

	31 March 2009	31 March 2008
– Salaries (Chairman & CEO and Executive Consultants)	51	51
– Salaries & participation fees of the Members of the Board of Directors	35	35
	<u>86</u>	<u>86</u>

B) Transactions and amounts outstanding with the Greek State and the Municipalities

1) Transactions	31 March 2009	31 March 2008
– Revenues	14.136	13.680
– Cost of sales (construction works cost)	0	(518)
– Provisions	0	(414)
2) Outstanding amounts	31 March 2009	31 Dec. 2008
– Long term receivables (Works(construction contracts) for third parties))	101.271	101.271
– Long term receivables (Arrangements of Municipalities)	14.945	16.255
– Trade receivables	155.430	148.253
– Other receivables (coverage of Employees' end-of-service indemnity)	14.694	12.172
	<u>286.340</u>	<u>277.951</u>