



WATER SUPPLY AND SEWERAGE SYSTEMS COMPANY OF THESSALONIKI S.A.

JOINT STOCK COMPANIES REGISTER NUMBER.: 41913/06/B/98/32

Seat: 127 Egnatias Street- 54635 Thessaloniki

DATA AND INFORMATION OF THE FISCAL PERIOD from the 1st of January 2009 until the 30th of September 2009

In accordance with Decision 4/507/28.04.2009 of the Board of Directors of the Capital Market Committee

The following data and information deriving from the financial statements aim to a general informing on the financial state and the results of the Group and the Company «WATER SUPPLY AND SEWERAGE SYSTEMS COMPANY OF THESSALONIKI S.A.». We therefore recommend to all our readers, prior to any investment activity or any other transaction where the periodic financial statements are posted as well as the review report of the chartered auditor when required.

Company website	www.eyath.gr
Financial Statements Confirmation Date by the Board of Directors:	27th of November 2009
Chartered Auditor:	Konstantinos Michalatos serial number 17701
Auditing Company:	PriceWaterhouseCoopers S.A
Type of Review Report:	Not required

BALANCE SHEET DATA				
(The amounts are expressed in thousands of Euros)				
	THE GROUP		THE COMPANY	
	30/9/2009	31/12/2008	30/9/2009	31/12/2008
ASSETS				
Intangible fixed assets used by owners	90.410	89.030	90.408	89.027
Intangible fixed assets	133	154	132	153
Other non current assets	365	361	425	421
Stock	1.858	1.512	1.858	1.512
Customer claims	42.537	35.523	42.488	35.438
Other current assets	21.889	21.696	21.648	21.511
TOTAL ASSETS	157.193	148.275	156.959	148.063
TOTAL NET WORTH AND LIABILITIES				
Equity Capital	40.656	40.656	40.656	40.656
Other net worth data	59.681	50.659	59.653	50.645
Parent company owners total net worth (a)	100.337	91.315	100.309	91.301
Minority rights (b)	0	0	0	0
Total Net Worth (c) = (a) + (b)	100.337	91.315	100.309	91.301
Long term loan liabilities	1.586	1.929	1.586	1.929
Provisions / Other long term liabilities	26.341	25.965	26.341	25.965
Short term loan liabilities	922	1.181	922	1.181
Other short term liabilities	28.007	27.886	27.801	27.687
Total liabilities (d)	56.856	56.961	56.650	56.762
TOTAL NET WORTH AND LIABILITIES (c) + (d)	157.193	148.275	156.959	148.063

ADDITIONAL DATA AND INFORMATION

1. The companies that are included in the integrated financial statements of the current fiscal period are presented below. Up to the 30/9/2009 there has been no change in the integrated companies and/or the % by which they participate or the method of integration.

Company	Country	Participation percentage	Integration method
EYATH S.A	Greece	Parent Company	Full integration.
EYATH SERVICES S.A	Greece	100%	Full integration.

2. The unaudited fiscal periods for the companies included in the integrated financial lists are the following:

Company	Country	Participation percentage	INAUDITED FISCAL PERIODS
EYATH S.A	Greece	Parent Company	2004-2009
EYATH SERVICES S.A	Greece	100,00%	2009

3. The Management decided on the 31.12.2008 to change the existing adopted accounting policies on taxes for unaudited fiscal periods to that of adequate provisions which will cover all possible tax differences likely to derive by a future tax audit. For the re adjustment of the affected budgets of the already published financial statements of previous periods/fiscal years, the Group has applied retrospectively the provisions of the I.A.S.B "Accounting Policies, Changes in the Accounting Estimates and Errors". The effect of the change in policy in the Balance Sheet, Equity Capital and the Results of the respective previous fiscal period are presented in detail in note 4 of the Financial Statements.

4. The budget "Customer claims" in the Group and Company Financial Statement of the comparative period 31.12.2008, has decreased with a respective increase in the budget "Other current assets" by €8.772 thousand and €8.777 thousand respectively. The re classification has been done for reasons of comparability and the amount regards non commercial claims.

5. The formed provisions for likely risks are adjusted per case as follows:
 i) For litigations or disputes under arbitration of the Group and Company as well as for judicial decisions or decisions by arbitrary agencies, there has been a provision of €2.165. Beyond this provision there are no other disputes likely to significantly affect the financial state or the operation of the Group (see note 20 of the Financial Statements)
 ii) There has been an accumulated provision for unaudited tax periods, of €2.250 thousand (see note 20 of the Financial Statements)
 iii) There are no other provisions

6. The number of employees at the end of the current fiscal period was Group:411, Company: 411, while in the respective previous period it was 460 for the Group and the Company.

7. The Group and Company investments on fixed assets for the current fiscal period amount to € 5.758 thousand. For the respective previous fiscal period they amounted to € 5.761 thousand for the Group and € 5758 for the Company

8. The accumulated amounts of revenues and expenses since the beginning of the fiscal period and the claims and liabilities balances of the Group and Company at the end of the current fiscal period, deriving from transactions with affiliated parties, as determined in IAS 24, are as follows:

(amounts in thousands of Euros)	Group	Company
a) Revenues	0	4
b) Expenses	0	401
c) Claims	0	28
d) Liabilities	0	47
e) Transactions and fees of executive members and management members	687	579
f) Claims from executive members and management members	13	13
g) Liabilities towards executive members and management members	6	0

9. The accounting principles adopted in the current fiscal period are the same as those adopted during the drawing up of the financial statements of the respective previous fiscal period, less the change mentioned in note 3.

10. The Group owns no own shares

11. There are no other total revenues after taxes on the current fiscal period

12. There are no encumbrances on the fixed assets of the Group and the Company.

13. The Company BoD decided on the 18.11.2008 to freeze water supply invoices (price of water) and sewerage services (sewerage percentage) for the year 2009 to the prices of year 2008.

14. By a temporary order of the Thessaloniki One Member Court of First Instance on the 6.11.2009, a temporary nine-member Board of Directors was appointed, the composition of which is mentioned in note 1 of the Financial Statements. The Management will perform its duties until the Special General Meeting is called on the election of the BoD members.

TOTAL REVENUES DATA STATEMENT								
(The amounts are expressed in thousands of Euros)								
	THE GROUP				THE COMPANY			
	1/1-30/9/2009	1/1-30/9/2008	1/7-30/9/2009	1/7-30/9/2008	1/1-30/9/2009	1/1-30/9/2008	1/7-30/9/2009	1/7-30/9/2008
	Continuing Activities	Continuing Activities	Continuing Activities	Continuing Activities	Continuing Activities	Continuing Activities	Continuing Activities	Continuing Activities
Turnover	57.675	55.923	17.206	16.867	57.675	55.923	17.206	16.867
Gross Profit/(Loss)	23.747	23.617	4.992	5.953	24.056	23.684	5.126	6.000
Pre tax Profit/(Loss) of funding and investment returns	17.106	14.460	2.921	3.808	17.082	14.455	2.912	3.802
Pre Tax Profit/(Loss)	18.801	15.622	3.913	4.239	18.780	15.615	3.908	4.233
Less Taxes	(4.697)	(4.382)	(832)	(1.232)	(4.691)	(4.383)	(829)	(1.232)
After tax Profit/ (Loss) (A)	14.104	11.239	3.081	3.006	14.090	11.232	3.079	3.001
Distributed to :								
Parent Company Owners	14.104	11.239	3.081	3.006	14.090	11.232	3.079	3.001
Minority Rights	0	0	0	0	0	0	0	0
Other total revenues after taxes (B)	0	0	0	0	0	0	0	0
Total revenues after taxes (A)+(B)	14.104	11.239	3.081	3.006	14.090	11.232	3.079	3.001
Distributed to :								
Parent Company Owners	14.104	11.239	3.081	3.006	14.090	11.232	3.079	3.001
Minority Rights	0	0	0	0	0	0	0	0
After tax profit/(loss) per share - basically (in €)	0,3885	0,3096	0,0849	0,0828	0,3881	0,3094	0,0848	0,0827
Pre tax profits from funding, investment results and total depreciations	21.380	18.288	4.171	4.831	21.355	18.282	4.162	4.826

DATA OF NET WORTH CHANGE STATEMENT OF THE FISCAL PERIOD

(The amounts are expressed in thousands of Euros)

	THE GROUP		THE COMPANY	
	1/1-30/9/2009	1/1-30/9/2008	1/1-30/9/2009	1/1-30/9/2008
Total own shares at the beginning of the fiscal period (01/01/2009 and 01/01/2008 respectively)	91.315	80.542	91.301	80.542
Total after tax revenues	14.104	11.239	14.090	11.232
Distributed dividends	(5.082)	(4.356)	(5.082)	(4.356)
Increase / (decrease) of equity capital	0	0	0	0
Purchases / (sales) own shares	0	0	0	0
Total own shares at the ending of the fiscal period (30/9/2009 and 30/9/2008 respectively)	100.337	87.426	100.309	87.418

DATA OF THE CASH FLOWS STATEMENT

(The amounts are expressed in thousands of Euros)

	THE GROUP		THE COMPANY	
	1/1-30/9/2009	1/1-30/9/2008	1/1-30/9/2009	1/1-30/9/2008
Operational activities:				
Pre-tax Profit / (Loss) (continuing activities)	18.801	15.622	18.780	15.615
Plus (minus) adjustments for:				
Depreciations	5.016	3.898	5.015	3.898
Provisions	594	384	594	384
Results (revenues, expenses, profit and loss) from investment activity	(578)	2	(578)	2
Participation Revenues	0	0	(4)	0
Depreciation of fixed assets investment fundings	(742)	(70)	(742)	(70)
Interest and relevant expenses	(1.117)	(1.163)	(1.117)	(1.162)
	21.974	18.672	21.949	18.666
Plus / less adjustments for changes of working capital accounts or relevant to operational activities:				
Decrease / (Increase) of stock	(346)	158	(346)	158
Decrease / (Increase) of claims	(6.883)	(5.597)	(6.968)	(5.606)
Decrease / (Increase) of long term claims	(4)	(0)	(4)	0
(Decrease) / increase of liabilities (banks excluded)	436	718	467	711
(Less):				
Debit interest and relevant expenses paid	(87)	(152)	(87)	(152)
Taxes paid	(5.041)	(3.278)	(5.036)	(3.278)
Total inflows / (outflows) from operational activities (a)	10.048	10.522	9.975	10.500
Investment activity:				
Acquisition of subsidiaries, trust, affiliates and other investments	0	0	0	(60)
Purchase of tangible and intangible fixed assets	(5.798)	(5.761)	(5.798)	(5.758)
Interest received	1.204	1.315	1.203	1.314
Dividends received	4	0	0	0
Total inflows/(outflows) from investment activities (b)	(4.589)	(4.447)	(4.594)	(4.504)
Financing activities:				
Cashings (repayments) of loans	(602)	(794)	(602)	(794)
Cashings from fundings	298	303	298	303
Dividends paid	(4.579)	(4.383)	(4.579)	(4.383)
Total inflows / (outflows) from financing activities (c)	(4.883)	(4.874)	(4.883)	(4.874)
Net increase / (decrease) of the cash reserves and equivalents of fiscal period (a)+(b)+(c)	576	1.202	498	1.122
Cash reserves and equivalents at the opening of the period	12.924	13.152	12.735	13.152
Cash reserves and equivalents at the ending of the period	13.500	14.354	13.233	14.274

Thessaloniki, 27th of November 2009

THE CHAIRMAN OF THE BoD

Dimitrios Zakalkas
I.D Card No: AH 152407

THE MANAGING DIRECTOR

Christos Koutrakis
I.D Card No. T 824709

THE FINANCIAL MANAGER

NIOVI VASSILIADOU
Hellenic Financial Chamber License no. 0005914 A' grade
I.D Card no. X 220518

in with the Company, to refer to the Company website

