

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

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

Head Quarters: 127 Egnatias Street, 54 635 Thessaloniki

Figures and Information for the period 1st of January 2013 to 30th of September 2013

According to the Decision 4/507/28.04.2009 of the Board of Securities & Exchange Commission

The following figures and information deriving from the interim financial statements aim to a general information upon the financial state and the results of the «WATER SUPPLY AND SEWERAGE SYSTEMS COMPANY OF THESSALONIKI S.A.». We therefore recommend to the reader, prior to any investment activity or any other transaction with the Company, to refer to the Company website where the financial statements are posted as well as the review report of the chartered auditor when required.

<p>Web site www.eyath.gr</p> <p>Board of Directors date of approval: 29th of November 2013</p> <p>Chartered Auditor: Konstantinou Soterios (A.M.13671), Koutroulos Konstantinos (A.M.25701)</p> <p>Audit Company: Grant Thornton A.E. (A.M.127)</p> <p>Type of Note: No Need Of</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3"></th> <th colspan="8">REVENUES STATEMENT</th> </tr> <tr> <th colspan="8">(Amounts expressed in thousands Euros)</th> </tr> <tr> <th colspan="4">THE GROUP</th> <th colspan="4">THE COMPANY</th> </tr> <tr> <th></th> <th>1/1/2013-30/9/2013</th> <th>1/1/2012-30/9/2012</th> <th>1/7/2013-30/9/2013</th> <th>1/7/2012-30/9/2012</th> <th>1/1/2013-30/9/2013</th> <th>1/1/2012-30/9/2012</th> <th>1/7/2013-30/9/2013</th> <th>1/7/2012-30/9/2012</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>52.361</td> <td>53.931</td> <td>16.163</td> <td>16.170</td> <td>52.361</td> <td>53.931</td> <td>16.163</td> <td>16.170</td> </tr> <tr> <td>Gross Profit / (loss)</td> <td>18.034</td> <td>21.486</td> <td>3.775</td> <td>5.386</td> <td>18.497</td> <td>21.893</td> <td>3.944</td> <td>5.518</td> </tr> <tr> <td>Profit/(Loss) before interest, tax & financing</td> <td>10.265</td> <td>15.380</td> <td>278</td> <td>2.708</td> <td>10.229</td> <td>15.182</td> <td>292</td> <td>2.633</td> </tr> <tr> <td>Profit/(Loss) before tax</td> <td>11.793</td> <td>17.767</td> <td>682</td> <td>3.467</td> <td>11.793</td> <td>17.590</td> <td>696</td> <td>3.392</td> </tr> <tr> <td>Less Tax</td> <td>(2.294)</td> <td>(3.490)</td> <td>(207)</td> <td>(501)</td> <td>(2.283)</td> <td>(3.450)</td> <td>(210)</td> <td>(485)</td> </tr> <tr> <td>Profit / (loss) after tax (A)</td> <td>9.499</td> <td>14.277</td> <td>475</td> <td>2.967</td> <td>9.510</td> <td>14.140</td> <td>485</td> <td>2.907</td> </tr> <tr> <td>Distributed to :</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Company Owners</td> <td>9.499</td> <td>14.277</td> <td>475</td> <td>2.967</td> <td>9.510</td> <td>14.140</td> <td>485</td> <td>2.907</td> </tr> <tr> <td>Minority Holders</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Other total revenues after taxes (B)</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total revenues after tax (A)+(B)</td> <td>9.499</td> <td>14.277</td> <td>475</td> <td>2.967</td> <td>9.510</td> <td>14.140</td> <td>485</td> <td>2.907</td> </tr> <tr> <td>Distributed to :</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Company Owners</td> <td>9.499</td> <td>14.277</td> <td>475</td> <td>2.967</td> <td>9.510</td> <td>14.140</td> <td>485</td> <td>2.907</td> </tr> <tr> <td>Minority Holders</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Profit / (loss) after tax per share - basic (€)</td> <td>0,2617</td> <td>0,3933</td> <td>0,0131</td> <td>0,0817</td> <td>0,2620</td> <td>0,3895</td> <td>0,0134</td> <td>0,0801</td> </tr> <tr> <td>Earnings / (losses) before tax, interest & depreciation</td> <td>14.701</td> <td>19.670</td> <td>1.800</td> <td>4.165</td> <td>14.666</td> <td>19.473</td> <td>1.815</td> <td>4.088</td> </tr> </tbody> </table>		REVENUES STATEMENT								(Amounts expressed in thousands Euros)								THE GROUP				THE COMPANY					1/1/2013-30/9/2013	1/1/2012-30/9/2012	1/7/2013-30/9/2013	1/7/2012-30/9/2012	1/1/2013-30/9/2013	1/1/2012-30/9/2012	1/7/2013-30/9/2013	1/7/2012-30/9/2012	Turnover	52.361	53.931	16.163	16.170	52.361	53.931	16.163	16.170	Gross Profit / (loss)	18.034	21.486	3.775	5.386	18.497	21.893	3.944	5.518	Profit/(Loss) before interest, tax & financing	10.265	15.380	278	2.708	10.229	15.182	292	2.633	Profit/(Loss) before tax	11.793	17.767	682	3.467	11.793	17.590	696	3.392	Less Tax	(2.294)	(3.490)	(207)	(501)	(2.283)	(3.450)	(210)	(485)	Profit / (loss) after tax (A)	9.499	14.277	475	2.967	9.510	14.140	485	2.907	Distributed to :									Company Owners	9.499	14.277	475	2.967	9.510	14.140	485	2.907	Minority Holders	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 tax (A)+(B)	9.499	14.277	475	2.967	9.510	14.140	485	2.907	Distributed to :									Company Owners	9.499	14.277	475	2.967	9.510	14.140	485	2.907	Minority Holders	0	0	0	0	0	0	0	0	Profit / (loss) after tax per share - basic (€)	0,2617	0,3933	0,0131	0,0817	0,2620	0,3895	0,0134	0,0801	Earnings / (losses) before tax, interest & depreciation	14.701	19.670	1.800	4.165	14.666	19.473	1.815	4.088																																							
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<p style="text-align: center;">ADDITIONAL DATA AND INFORMATION</p> <p>1. The companies included in the consolidated financial statements for the current fiscal period are presented below. Up until the 31/09/2013 there has been no change in the integrated companies and/or the participation percentage and the method of integration.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Company</th> <th>Country</th> <th>Participation</th> <th>Method of integration</th> </tr> </thead> <tbody> <tr> <td>EYATH SA</td> <td>Greece</td> <td>Parent Company</td> <td>Full Integration</td> </tr> <tr> <td>EYATH SERVICES SA</td> <td>Greece</td> <td>100%</td> <td>Full Integration</td> </tr> </tbody> </table> <p>2. The unaudited fiscal periods for the companies included in the integrated financial lists are the following:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Company</th> <th>Country</th> <th>Participation Percentage</th> <th>Not Audited Fiscal periods</th> </tr> </thead> <tbody> <tr> <td>EYATH SA</td> <td>Greece</td> <td>Parent Company</td> <td>2009-2010</td> </tr> <tr> <td>EYATH SERVICES SA</td> <td>Greece</td> <td>100,00%</td> <td>2010</td> </tr> </tbody> </table> <p>For the fiscal year 2012 there is an audit taking place from the Chartered Company Grant Thornton, which will publish an audit certificate (note 16.4 of the Interim Financial Statement).</p> <p>3. The formed provisions for likely risks are adjusted per case as follows:</p> <p>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 €2,310. Beyond this provision there are no other disputes likely to significantly affect the financial state or the operation of the Group (see note 16.1 of the Interim Financial Statements)</p> <p>ii) There has been an accumulated provision for stock depreciation of € 415 thousand (See note 5 of the Interim Financial Statements)</p> <p>iii) There has been formed accumulated provision for bad claims of € 17,664 th. (note 5 of the Interim Financial Statements).</p> <p>iv) There has been an accumulated provision for staff compensation due to retirement of € 1,874 thousand (Note 9 of the Interim Financial Statements)</p> <p>v) There has been an accumulated provision for unaudited tax fiscal years of € 1,037 thousand (see note 10 of the Interim Financial Statements)</p> <p>vi) There has been formed accumulated provision for removal of dried sludge of € 3,700 th. (note 10 of the Interim Financial Statements).</p> <p>vii) No other provisions formed.</p> <p>4. There are no encumbrances on the fixed assets of the Group and the Company.</p> <p>5. The number of employees in the end of the current fiscal period was: Group: 248, Company: 248, while for the respective previous fiscal period the number was 273 for the Group and the Company.</p> <p>6. Investments for the Group and Company on fixed assets for the current fiscal period amounted to € 3,640 thousand. For the respective previous fiscal period investments amounted to € 2,400 thousand Euros for the Group and the Company.</p> <p>7. The accumulated amounts of revenues and expenses since the beginning of the fiscal period and the balances of claims and liabilities for 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:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>(amounts in thousands of Euros)</th> <th>Group</th> <th>Company</th> </tr> </thead> <tbody> <tr> <td>a) Revenues</td> <td>0</td> <td>38</td> </tr> <tr> <td>b) Expenses</td> <td>0</td> <td>765</td> </tr> <tr> <td>c) Claims</td> <td>0</td> <td>154</td> </tr> <tr> <td>d) Liabilities</td> <td>0</td> <td>393</td> </tr> <tr> <td>e) Transactions and fees of executive members and management members</td> <td>655</td> <td>654</td> </tr> <tr> <td>f) Claims from executive members and management members</td> <td>18</td> <td>17</td> </tr> <tr> <td>g) Obligations towards executive members and management members</td> <td>14</td> <td>12</td> </tr> </tbody> </table> <p>8. The Group does not own any own shares</p> <p>9. There are no other total income after tax during the current fiscal year</p> <p>10. Since January the 1st of 2013 the revised IAS 19 "Employee Benefits" are in application with a retroactive effect. Due to this application the accounts of previous group and company fiscal year's were affected as follows: "The results after tax and attributable to non-controlling interests" and "Total income / (expenses) after taxes" decreased by € 64 thousand and € 214 thousand respectively, while the "Equity of shareholders of the company" increased by € 587 thousand. Related reference for this adjustment is presented in note 2.2 of the Semi Annual Consolidated Financial Statements.</p> <p>11. The accounting policies adopted in the current period are the same as those applied in preparing the financial statements of 31.12.2012, except for the new or revised accounting standards and interpretations became effective in 2013.</p> <p>12. According to Decision No. 38560/26.9.2013 Joint Ministerial Decision (FEK 2410/26-9-2013), obligations of local authorities A and B grade to the company, which had matured on 31.07.2013, net of surcharges for late payment amounting to € 12,9 million, were paid to the company in November. For discharge increases (amount of approximately € 2,2 mil.) there was an equal provision formed. (note 6 & 18 of the Interim Condensed Financial Information).</p> <p>13. On 11/10/2013, published by Law 4199/2013, in which on Article 131 matters between EYATH and EYATH Fixed Assets are dealt and under this law, the Boards of EYATH and EYATH Fixed Assets decided the repayment obligation amounting to € 14,4 million of the first to the second. The settlement of the debt based on the following principles: a) Offsetting part of the obligation of the respective requirements of EYATH FA, b) Transfer of assets and costs related studies, that were financed and executed on behalf of EYATH Fixed Assets settled by agreement and decisions of the Board of both companies, c) Cash outflow to settle the remaining balance.</p> <p>14. In the comparative figures of 31/12/2012 there was an amount classification of € 5,781 from "Debtors" to "Trade receivables" in order to make the figures comparable with the corresponding figures of the current period (note 6 to the Semi Annual Consolidated Financial Statements).</p>	Company	Country	Participation	Method of integration	EYATH SA	Greece	Parent Company	Full Integration	EYATH SERVICES SA	Greece	100%	Full Integration	Company	Country	Participation Percentage	Not Audited Fiscal periods	EYATH SA	Greece	Parent Company	2009-2010	EYATH SERVICES SA	Greece	100,00%	2010	(amounts in thousands of Euros)	Group	Company	a) Revenues	0	38	b) Expenses	0	765	c) Claims	0	154	d) Liabilities	0	393	e) Transactions and fees of executive members and management members	655	654	f) Claims from executive members and management members	18	17	g) Obligations towards executive members and management members	14	12	<p style="text-align: center;">CASH FLOW STATEMENT</p> <p style="text-align: center;">(Amounts 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Thessaloniki, 29th of November 2013

THE PRESIDENT & CEO OF THE B.O.D.

THE VICE CHAIRMAN

THE CFO

Nikolaos Papadakis
ID no AK 869759

Penelope Ralli
ID AK 901780

Maria Samara
License No.O.E.E. 71414 A' class
ID no Σ 342116