

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

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

Headquarters: 127 Egnatias Street- 54635 Thessaloniki

DATA AND INFORMATION OF THE FISCAL PERIOD from the 1st of January 2013 until the 31st of December 2013

(published based on E.L 2190/1920, article 135 for businesses who draw up yearly financial statements, consolidated or not, in accordance with the IAS.)

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 with the Company, to refer to the Company website where the periodic financial statements are posted as well as the review report of the chartered auditor when required.

<p>Competent Agency-Prefecture: Ministry Of Development</p> <p>Website: www.eyath.gr</p> <p>Board of Directors Composition:</p> <p>Nikolaos Papadakis, President and Managing Director, executive member - Penelope Ralli, Vice Chairman, executive member - Konstantinos Koutroukis, Vice Chairman, executive member - Apostolou, independent non executive member - Dimitrios Zakalkas, non executive member - Eleftheria Karahaliou, non executive member - Soterios Karahalios, independent non executive member - Markos Tsafis, non executive member - Nikos Hadjiantoniou - non executive member, George Anichontopoulos - employee representative, non executive member - Konstantinos Marioglou, employee representative, non executive member.</p> <p>Financial Statements Confirmation Date by the Board of Directors: 27th March 2014</p> <p>Chartered Auditor: Konstantinou Sotirios (S.N.13671), Koutroulos Konstantinos (S.N.25701)</p> <p>Auditing Company: Grant Thornton A.E. (A.M.127)</p> <p>Type of Review Report: In accordance - Emphasis of a matter</p>	<p align="center">TOTAL REVENUES DATA STATEMENT</p> <p align="center">(The amounts are expressed in thousands of Euros)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">THE GROUP</th> <th colspan="2">THE COMPANY</th> </tr> <tr> <th>1/1-31/12/2013</th> <th>1/1-31/12/2012</th> <th>1/1-31/12/2013</th> <th>1/1-31/12/2012</th> </tr> </thead> <tbody> <tr> <td></td> <td align="center" colspan="2">Continuing Activities</td> <td align="center" colspan="2">Continuing Activities</td> </tr> <tr> <td></td> <td></td> <td align="center">As restated</td> <td></td> <td align="center">As restated</td> </tr> <tr> <td>Turnover</td> <td align="right">72.299</td> <td align="right">73.851</td> <td align="right">72.299</td> <td align="right">73.851</td> </tr> <tr> <td>Gross Profit/(Loss)</td> <td align="right">25.821</td> <td align="right">30.566</td> <td align="right">26.522</td> <td align="right">31.265</td> </tr> <tr> <td>Profit/(Loss) before tax, financing and investing activities</td> <td align="right">15.736</td> <td align="right">18.567</td> <td align="right">15.734</td> <td align="right">18.424</td> </tr> <tr> <td>Pre Tax Profit/(Loss)</td> <td align="right">17.696</td> <td align="right">21.397</td> <td align="right">17.730</td> <td align="right">21.274</td> </tr> <tr> <td>Less Taxes</td> <td align="right">(4.621)</td> <td align="right">(3.681)</td> <td align="right">(4.616)</td> <td align="right">(3.650)</td> </tr> <tr> <td>After tax Profit/ (Loss) (A)</td> <td align="right">13.075</td> <td align="right">17.716</td> <td align="right">13.114</td> <td align="right">17.624</td> </tr> <tr> <td>-Parent Company Owners</td> <td align="right">13.075</td> <td align="right">17.716</td> <td align="right">13.114</td> <td align="right">17.624</td> </tr> <tr> <td>-Minority Rights</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>Other total revenues after taxes (B)</td> <td align="right">(26)</td> <td align="right">(150)</td> <td align="right">(26)</td> <td align="right">(150)</td> </tr> <tr> <td>Total revenues after taxes (A)+(B)</td> <td align="right">13.049</td> <td align="right">17.566</td> <td align="right">13.088</td> <td align="right">17.474</td> </tr> <tr> <td>-Parent Company Owners</td> <td align="right">13.049</td> <td align="right">17.566</td> <td align="right">13.088</td> <td align="right">17.474</td> </tr> <tr> <td>-Minority Rights</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>After tax profit/(loss) per share - basically (in €)</td> <td align="right">0.3602</td> <td align="right">0.4880</td> <td align="right">0.3613</td> <td align="right">0.4855</td> </tr> <tr> <td>Proposed dividend per share (€)</td> <td></td> <td></td> <td align="right">0.1200</td> <td align="right">0.1620</td> </tr> <tr> <td>Profit / (Loss) before tax, interest and depreciation</td> <td align="right">21.523</td> <td align="right">24.316</td> <td align="right">21.522</td> <td align="right">24.173</td> </tr> </tbody> </table>		THE GROUP		THE COMPANY		1/1-31/12/2013	1/1-31/12/2012	1/1-31/12/2013	1/1-31/12/2012		Continuing Activities		Continuing Activities				As restated		As restated	Turnover	72.299	73.851	72.299	73.851	Gross Profit/(Loss)	25.821	30.566	26.522	31.265	Profit/(Loss) before tax, financing and investing activities	15.736	18.567	15.734	18.424	Pre Tax Profit/(Loss)	17.696	21.397	17.730	21.274	Less Taxes	(4.621)	(3.681)	(4.616)	(3.650)	After tax Profit/ (Loss) (A)	13.075	17.716	13.114	17.624	-Parent Company Owners	13.075	17.716	13.114	17.624	-Minority Rights	0	0	0	0	Other total revenues after taxes (B)	(26)	(150)	(26)	(150)	Total revenues after taxes (A)+(B)	13.049	17.566	13.088	17.474	-Parent Company Owners	13.049	17.566	13.088	17.474	-Minority Rights	0	0	0	0	After tax profit/(loss) per share - basically (in €)	0.3602	0.4880	0.3613	0.4855	Proposed dividend per share (€)			0.1200	0.1620	Profit / (Loss) before tax, interest and depreciation	21.523	24.316	21.522	24.173
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<p 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 31/12/2013 there has been no change in the integrated companies and/or the participation percentage and the method of integration.</p> <table border="1"> <thead> <tr> <th>Company</th> <th>Country</th> <th>Participation percentage</th> <th>Integration method</th> </tr> </thead> <tbody> <tr> <td>EYATH S.A</td> <td>Greece</td> <td>Parent Company</td> <td>Full integration.</td> </tr> <tr> <td>EYATH SERVICES S.A</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"> <thead> <tr> <th>Company</th> <th>Country</th> <th>Participation percentage</th> <th>UNAUDITED FISCAL PERIODS</th> </tr> </thead> <tbody> <tr> <td>EYATH S.A</td> <td>Greece</td> <td>Parent Company</td> <td>2009-2010</td> </tr> <tr> <td>EYATH SERVICES S.A</td> <td>Greece</td> <td>100,00%</td> <td>2010</td> </tr> </tbody> </table>	Company	Country	Participation percentage	Integration method	EYATH S.A	Greece	Parent Company	Full integration.	EYATH SERVICES S.A	Greece	100%	Full integration.	Company	Country	Participation percentage	UNAUDITED FISCAL PERIODS	EYATH S.A	Greece	Parent Company	2009-2010	EYATH SERVICES S.A	Greece	100,00%	2010	<p align="center">CASH FLOWS STATEMENT</p> <p align="center">(The amounts are expressed in thousands of Euros)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">THE GROUP</th> <th colspan="2">THE COMPANY</th> </tr> <tr> <th>1/1-31/12/2013</th> <th>1/1-31/12/2012</th> <th>1/1-31/12/2013</th> <th>1/1-31/12/2012</th> </tr> </thead> <tbody> <tr> <td></td> <td align="center" colspan="2">As restated</td> <td align="center" colspan="2">As restated</td> </tr> <tr> <td>Operational activities:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pre-tax Profit/ (Loss) (continuing activities)</td> <td align="right">17.696</td> <td align="right">21.397</td> <td align="right">17.730</td> <td align="right">21.274</td> </tr> <tr> <td>Plus (minus) adjustments for:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> 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for:					Depreciations	6.115	6.090	6.115	6.088	Provisions	2.926	5.437	2.926	5.437	Results (revenues, expenses, profit and loss) from investment activity	(506)	0	(506)	0	Participation Revenues	0	0	(38)	(23)	Depreciation of fixed assets investment fundings	(327)	(340)	(327)	(340)	Interest and relevant expenses	(1.960)	(2.831)	(1.957)	(2.827)	Plus / minus adjustments for changes of working capital accounts or relevant to operational activities:	23.944	29.753	23.942	29.610	Decrease/(Increase) of inventories	(170)	172	(170)	172	Decrease/(Increase) of claims	15.320	(4.771)	15.366	(4.789)	Decrease / (Increase) of long term claims	(1.108)	(299)	(1.108)	(299)	(Decrease) / increase of liabilities (banks excluded)	(10.383)	338	(10.295)	384	(Less)					Debit interest and relevant expenses paid	(59)	(57)	(59)	(57)	Taxes paid	(4.696)	(7.677)	(4.696)	(7.650)	Total inflows / (outflows) from operational activities (a)	22.848	17.461	22.980	17.372	Investment activities:					Acquisition of current and non 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<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 €2.684. Beyond this provision there are no other disputes likely to significantly affect the financial state or the operation of the Group (see note 18 of the Annual Financial Statements)</p> <p>ii) There has been accumulated provision for bad claims of € 15.584 th. (note 12 of the Annual Financial Statement).</p> <p>iii) There has been an accumulated provision for unaudited tax periods of €1.037 thousand (see note 18 of the Annual Financial Statements)</p> <p>iv) There has been an accumulated provision for inventory depreciation of € 415 thousand (note 11 of the Annual Financial Statement).</p> <p>v) There has been an accumulated provision for staff compensation due to retirement of € 2.030 thousand (note 17)</p> <p>vi) There has been an accumulated provision for dried sludge removal of € 3.700 thousand (note 18 of the Annual Financial Statements)</p> <p>vi) There are no other provisions</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: 242, Company: 224, while for the respective previous fiscal period the number was 258 for the Group and the Company.</p> <p>6. The Group and Company investments on fixed assets for the current fiscal period amounted to € 5.398 thousand. For the respective previous fiscal period the number amounted to € 3.285 thousand for the Group and the Company.</p> <p>7. Other total income after tax for the current fiscal year are € -26 th., while for the previous Fiscal year are € -150 th.</p> <p>8. In the comparative figures of 31/12/2012 there is a reclassification of amount € 5.781 from "Debtors" to "Trade receivables" in order to make the figures comparable with the corresponding figures of the current period (note 12 of the Annual Financial Report).</p> <p>9. From the 1st of January 2013 the revised IAS 19 "Employee Benefits" is applied retroactively. The reform affects funds of the previous fiscal year on a group and company level as follows: the "Profit after tax attributable to non-controlling interests" and "Total comprehensive income / (expenses) after taxes" decreased by €64 th. and €214 th. respectively, while the "Equity shareholders of the company" increased by €587 th. Related reference for this reform is in note 2.2 of the Annual Financial Report.</p> <p>10. According to Decision No. 38560/26.9.2013 Joint Ministerial Decision (FEK 2410/26-9-2013), obligations of the Local Authorities of A and B grade to the company, which had matured on 31.07.2013, and amount to €12.9 m. were paid to the company by the Greek State within November, after the deduction of interest for late payment, the total amount of about €2.2 ml. (note 12 & 31 of the Annual Financial Statements).</p> <p>11. On 11/10/2013, Law 4199/2013 was published, in which Article 131 deals with matters related to EYATH and EYATH FIXED ASSETS. Under this law, the Boards of EYATH and EYATH FIXED ASSETS decided the repayment obligation amounting to € 14.4 m. of the first to the second. The settlement of the debt is based on the following principles: a) Offsetting part of the obligation of the respective requirements of EYATH FA, b) Transfer of assets and costs of related studies, financed and executed on behalf of EYATH settled by agreement and decisions of the Board boards of both companies, c) Cash outflow to settle the remaining balance. On 12.13.2013 the decision no 6067/JMD (FEK 3180/B) approved the protocol handover for transfer of assets EYATH to EYATH FIXED ASSETS in accordance with the valuation report by auditor appointed jointly by both parties. (note 31 of the Annual Financial Statements).</p> <p>12. 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:</p> <table border="1"> <thead> <tr> <th></th> <th>Group</th> <th>Company</th> </tr> </thead> <tbody> <tr> <td>a) Revenues</td> <td align="right">0</td> <td align="right">38</td> </tr> <tr> <td>b) Expenses</td> <td align="right">0</td> <td align="right">1.050</td> </tr> <tr> <td>c) Claims</td> <td align="right">0</td> <td align="right">144</td> </tr> <tr> <td>d) Liabilities</td> <td align="right">0</td> <td align="right">215</td> </tr> <tr> <td>e) Transactions and fees of executive members and management members</td> <td align="right">758</td> <td align="right">754</td> </tr> <tr> <td>f) Claims from executive members and management members</td> <td align="right">13</td> <td align="right">13</td> </tr> <tr> <td>g) Liabilities towards executive members and management members</td> <td align="right">4</td> <td align="right">0</td> </tr> </tbody> </table> <p>13. Group does not hold own shares</p> <p>11. The emphasis of matter from the chartered auditors refers to the note 31 of the financial statements, which applies to the administration of the accumulated amount of the biological treatment product remaining in the company's plant.</p>		Group	Company	a) Revenues	0	38	b) Expenses	0	1.050	c) Claims	0	144	d) Liabilities	0	215	e) Transactions and fees of executive members and management members	758	754	f) Claims from executive members and management members	13	13	g) Liabilities towards executive members and management members	4	0	<p align="center">Thessaloniki, the 27th of March 2014</p> <p>THE PRESIDENT AND CHAIRMAN OF THE BoD</p> <p align="center">Nikolaos Papadakis I.D Card Number AK 869759</p> <p>THE MANAGING DIRECTOR</p> <p align="center">Penelope Ralli I.D Card No. AK 255987</p> <p>THE FINANCIAL MANAGER</p> <p align="center">Maria Samara Hellenic Financial Chamber License No. 71414 A' gradi I.D Card No. S 342116</p>
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