

**" ELGEKA S.A. TRADE - DISTRIBUTIONS - REPRESENTATIONS - INDUSTRY "**

REG. No 8649/06/B/86/45

HEAD OFFICE: BLOCK 31, ADDRESS: DA 13, PHASE B, 57022, INDUSTRIAL AREA OF SINDOS, DELTA MUNICIPALITY - THESSALONIKI - GREECE

SUMMARY FINANCIAL DATA & INFORMATION FOR THE YEAR 1 January 2010 - 31 December 2010

(According to Law 2190, article 135 - for companies which prepare annual financial statements, consolidated and stand alone, in accordance with IFRS)

The financial data and information presented below provide a general overview of the financial position and results of the Group and ELGEKA S.A. - Trade - Distributions - Industry. Therefore, it is recommended to any reader, before proceeding to any investment decision or other transaction with the company, to visit the company's website, where the Annual Financial Statements are published, together with the review report of certified auditors - accountants whenever is required.

INFORMATION CONCERNING THE COMPANY

Registered Prefecture:	Ministry of Regional Development and Competitiveness,	Composition of Board of Directors:	Chairman & Managing Director (Executive member)	Alexandros Katsiotis
Company's website:	Director of Societe Anonymes & Credit http://www.elgeka.gr	Vice-chairman (Executive member)	Elli Drakopoulou	
Date of approval of Annual Financial Statements by the Board of Directors:	29 March 2011	Executive members	Vasilios Evangelis	
Certified Auditor Accountant:	Panagiotis Papazoglou - SOEL Reg. No. 16631	Non-executive members	Anthimos Misailidis	
Audit firm:	ERNST & YOUNG (HELLAS) CERTIFIED AUDITORS ACCOUNTANTS S.A.	Paraskevas Toktokoglou		
Type of auditor's opinion	Unqualified report	Michail Fandridis		
1.1 STATEMENT OF FINANCIAL POSITION (consolidated and stand alone) amounts in thousand Euro		Stilianos Georgiouidakis		
		Kirakos Sachanidis		
		Stilianos Stefanou		
1.4 STATEMENT OF CASH FLOWS (consolidated and stand alone) amounts in thousand Euro				
ASSETS	GROUP	COMPANY	GROUP	COMPANY
	31/12/2010	31/12/2009	1/1 - 31/12/2010	1/1 - 31/12/2009
Tangible assets	56.586	63.791	10.631	10.596
Investment property	42.290	44.515	12.856	13.456
Intangible assets	26.042	17.400	969	1.115
Other non-current assets	20.695	10.984	52.212	37.688
Inventories	38.416	34.554	14.095	14.515
Trade receivables	120.221	100.106	51.994	54.740
Other assets	28.748	23.903	10.974	10.422
TOTAL ASSETS	332.998	295.253	153.731	142.532
EQUITY & LIABILITIES	GROUP	COMPANY	GROUP	COMPANY
	31/12/2010	31/12/2009	1/1 - 31/12/2010	1/1 - 31/12/2009
Share capital	51.099	51.099	51.099	51.099
Other accounts related to Shareholders' Equity	11.981	13.987	10.590	12.785
Total Equity attributable to Shareholders of the Parent Company (a)	63.080	65.086	61.689	63.884
Non-controlling interest (b)	10.788	13.273	0	0
Total Equity (c) = (a) + (b)	73.868	78.359	61.689	63.884
Long-term borrowings	19.593	27.978	9.250	11.750
Provisions / Other long-term liabilities	35.491	34.854	1.320	1.161
Short-term borrowings	81.295	67.313	26.015	12.307
Other current liabilities	122.751	86.749	55.457	53.430
Total liabilities (d)	259.130	216.894	92.042	78.648
TOTAL EQUITY AND LIABILITIES (c) + (d)	332.998	295.253	153.731	142.532
1.2. STATEMENT OF COMPREHENSIVE INCOME (consolidated and stand alone) amounts in thousand Euro				
GROUP	COMPANY			
1/1 - 31/12/2010	1/1 - 31/12/2009	1/1 - 31/12/2010	1/1 - 31/12/2009	
Sales	352.720	317.620	131.123	141.873
Gross profit / (loss)	45.009	51.509	26.445	28.533
Profit / (loss) before taxes, financing and investing activities	6.981	7.899	2.452	3.420
Profit / (loss) before taxes	(416)	(7.169)	(1.508)	1.436
Less: Taxes	1.070	(498)	461	1.022
Profit / (loss) after taxes (A)	(1.486)	(6.671)	(1.969)	414
Distributed to:				
Equity holders of the Parent	(1.214)	(2.909)	(1.969)	414
Non-controlling interest	(272)	(3.762)	0	0
Other comprehensive income/(loss) for the year, net of tax (B)	(885)	(1.455)	(68)	348
Total comprehensive income/(loss) for the year, net of tax (A+B)	(2.371)	(8.126)	(2.037)	762
Distributed to:				
Equity holders of the Parent	(1.823)	(3.469)	(2.037)	762
Non-controlling interest	(548)	(4.657)	0	0
	(2.371)	(8.126)	(2.037)	762
Profit/(loss) after taxes per share - basic (in Euro)	(0,0381)	(0,0911)	(0,0619)	0,0130
Proposed dividend per share (in Euro)	0,0000	0,0000	0,0000	0,0000
Profit / (loss) before taxes, financing, investing activities, depreciation & amortization	12.813	13.795	3.675	4.757
1.3 STATEMENT OF CHANGES IN EQUITY (consolidated and stand alone) amounts in thousand Euro				
GROUP	COMPANY			
31/12/2010	31/12/2009	31/12/2010	31/12/2009	
Equity at the beginning of the year (01.01.2010 and 01.01.2009, respectively)	78.359	86.480	63.884	63.122
Total comprehensive income/(loss), net of tax	(2.371)	(8.126)	(2.037)	762
Change in subsidiary ownership due to sale to third parties	(1.992)	0	0	0
Purchase of subsidiaries (non-controlling interest proportion)	8	0	0	0
Establishment of subsidiaries (non-controlling interest proportion)	22	0	0	0
Share capital increase of subsidiaries (non-controlling interest proportion)	0	5	0	0
Purchase of treasury shares	(158)	0	(158)	0
Equity at the end of the year (31.12.2010 and 31.12.2009, respectively)	73.868	78.359	61.689	63.884
ADDITIONAL DATA AND INFORMATION				
1. The name and country of registered office for each of the companies included in the consolidated financial statements as per December 31 st , 2010, as well as the corresponding direct and indirect percentage of participation in share capital are included in Note 1 in Consolidated Financial Statements.				
2. The accounting principles applied are the same with the ones applied for the preparation of Annual Financial Statements for the year ended on December 31 st , 2009, apart from the new or revised accounting standards and interpretations endorsed in 2010.				
3. The Parent Company's tax books and records have been audited by the Tax Authorities up to fiscal year 2006 (incl.). The unaudited fiscal years for each of the companies included into the Consolidated Financial Statements are analytically presented in Note 17 of Annual Financial Statements.				
4. There are no encumbrances on the fixed assets of the Parent Company, while there are mortgages on the buildings of subsidiaries as of 31 st of December 2010, amounting to Euro 18.939 thousand (31/12/2009: Euro 18.178 thousand) as security for loans.				
5. There is no pending litigation that could materially affect the financial position or operation of the Parent Company and the Group. The aggregated amount of provisions for bad and doubtful debts for the Group and Parent Company at 31/12/2010 amounted to Euro 5.414 thousand and Euro 1.306 thousand, respectively. The cumulative provision for tax uncollected years as of 31/12/2010 for the Group amounted to Euro 392 thousand and for the Parent Company to Euro 318 thousand, whereas no provisions were created under the heading "Other Provisions" neither for the Group nor for the Parent Company as prescribed in paragraphs 10, 11 and 14 of IAS 37 "Provision, contingent liabilities and contingent assets".				
6. The number of employees as at 31/12/2010 was 1.782 for the Group and 206 for the Parent Company respectively (31/12/2009: Group 1.763 and Company 219, respectively).				
7. All activities (sales and purchases of goods and services) aggregating from the beginning of the year as well as receivable and payable balances of the Parent Company and the Group in the end of the current year, created from transactions with related companies, as these are defined in IAS 24, with distinct reference to the remuneration and balances of key management personnel and members of the board, are given below:				
a) Sales of goods and services	-	417		
b) Purchases of goods and services	4	4.431		
c) Receivables	-	129		
d) Payables	4	962		
e) Key management personnel and member of the board compensation	1.081	1.077		
f) Receivables from key management personnel and member of the board	1	1		
g) Payables to key management personnel and member of the board	4	4		
The parent Company's balances of sales-income, purchases-expenses, receivables and payables with related parties have been eliminated for the consolidation of the Financial Statements as at December 31 st , 2010.				
8. Investments in fixed assets took place from the Parent Company and the Group during 2010 amounted to Euro 1.147 thousand (2009: Euro 569 thousand) and Euro 3.984 thousand (2009: Euro 579 thousand).				
9. Earnings per share (EPS) have been calculated using the weighted average number of ordinary shares in circulation during 2010.				
10. No subsidiary held shares of the Parent Company at the end of the current year, ELGEKA S.A., under the decision of the General Assembly of 30/06/2008 and the Board of Directors Meetings of 21/04/2010, as well as under the decision of the General Assembly of 28/06/2008 and the Board of Directors Meetings of 29/06/2010, and according to the paragraph 16 of the Greek Codified Law 2190/1920, has bought during the year 202.500 treasury shares at the average price of Euro 0.7773 per share, of total value Euro 158 thousand, through "National P&K Securities A.E.P.Y."				
11. a. The company "CERA VILLA DESIGN SRL" applied for liquidation to the Romanian Authorities during the first quarter of 2009. The liquidation process is not completed by December 31 st 2010. The figures were insignificant for consolidation purposes.				
b. At 16/03/2010 the Group sold its share of interest in "SAMBROOK PHARMA PHARMACEUTICAL SOLE LTD", whose sole shareholder was the 91,34% subsidiary "SAMBROOK PHARMACEUTICAL S.A.". The sale proceeds amounted to Euro 21 thousand, which represents its share value in the company. The aforementioned sale does not affect the Consolidated Financial Statements, since the figures of the subsidiary are insignificant to the Group (Equity at 31/12/2009 of Euro 70 thousand and losses before tax of Euro 10,6 thousand). From the above sale accrued a profit of Euro 70 thousand for the Group, which is included in "Other Financing Activities Income". Therefore, "SAMBROOK PHARMA PHARMACEUTICAL SOLE LTD" was not included in the Consolidated Financial Statements during the current year, while it was consolidated in the previous year.				
c. At 15/04/2010, the Parent Company sold its participation percentage of 30% plus 2 shares to the company "PAPADIMITRIOU S.A." for Euro 1.800 thousand. The participation percentage was reduced from 50% to 30% plus 2 shares, as the Parent Company was required to contribute the remaining 2 shares to the subsidiary. As a result, the subsidiary company "PAPADIMITRIOU S.A." was fully consolidated at 31 st of December 2009, after the sale at 15/04/2010, is included in Available for Sale Financial Assets at fair value of Euro 1.200 thousand.				
d. The Annual General Assembly of "MEDIHELM PHARMAC. WHOLESALE STORE S.A." dated 30/06/2010 decided a share capital decrease of amount of Euro 1.174 thousand with the intention of capitalization of prior years' losses. At the same time, a share capital increase was approved for the amount of Euro 1.186 thousand with the issue of 118.600 new shares with face value Euro 10 each. "ELGEKA S.A." covered the full amount of this share capital increase and at 19/08/2010 paid the amount of Euro 1.186 thousand, resulting in an increase of share capital from 50% to 51.001%.				
e. On July 6 th , 2010, the 100% subsidiary company "ELGEKA (CYPRUS) L.T.D." founded a new company named "DIAKINISIS PORT (CY) LIMITED" located in Nicosia of Cyprus. The participation of the new company will be the participation in other companies. Therefore, "DIAKINISIS PORT (CY) LIMITED" included in the Consolidated Financial Statements for the first time during current year, while it was not included the previous year.				
f. On July 7 th , 2010, the Parent Company acquired a rights option for the purchase of the share capital increase of 99,71% of the shares of the wholesaler "VITA PI S.A." from the listed company "ATLANTIC SUPER MARKET S.A." for the amount of Euro 10.28 thousand. "ELGEKA S.A.", in addition to the resignation from the rights option the other shareholder participated in the share capital increase, has paid the total amount of the share capital increase of Euro 1.800 thousand (3.500 thousand shares of Euro 0.53 each) and as a result the participation percentage increased to 72.92%. In addition on the same day, the Parent Company purchased the remaining participation percentage of the company "ATLANTIC SUPER MARKET S.A." to the wholesaler "VITA PI A.E.G.E" (1.266 thousand shares of Euro 0.53 each) and the remaining participation percentage of the company "VITA PI S.A." included in the Consolidated Financial Statements for the first time during current year.				
g. On August 5 th , 2010, the newly established subsidiary "DIAKINISIS PORT & CO" based in Piraeus, Greece, has been established. The participation percentage of the new company will be 99,92%. The objectives of the newly founded company will be the container leading / uniting, storage, and other port services. The contribution of the above company to Group's financial figures at 31/12/2010 amounted to Euro 2.340 thousand as Sales (0.60% of Group's total), to Euro 396 thousand as Profits after taxes and non-controlling interest (-32.62% of Group's total) and to Euro 411 thousand as Equity attributable to the shareholders of the Parent (0.65% of Group's total). Therefore, "DIAKINISIS PORT (CY) LIMITED" included in the Consolidated Financial Statements for the first time during current year, while it was not included the previous year.				
h. Apart from the above mentioned changes in the consolidation percentages of the				