CORINTH PIPEWORKS S.A.

PROSPECTUS

For the spin-off of the pipes and hollow section industrial and trading sector of the company Corinth Pipeworks S.A. Pipe Industry and Real Estate and their contribution to E.VI.KE S.A. Investment, Industrial and Metals Trading, Real Estate and Construction Enterprises Societe Anonyme.

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1. GENERAL

1.1 Scope of the Prospectus

Scope of this Prospectus is to inform the investors regarding the spin-off of the industrial and commercial activities of the pipe and hollow section sector of the company " CORINTH PIPEWORKS S.A. Pipe Industry and Real Estate" (hereinafter "Corinth Pipeworks S.A.", or the "Contributing Company", or the "Company") and the absorption by its 100% subsidiary company "E.VI.KE S.A. Investment, Industrial and Metals Trading, Real Estate and Construction Enterprises Societe Anonyme", (hereinafter E.VI.KE. S.A. or the "Absorbing Company").

The preparation and distribution of this Prospectus was made in accordance with the stipulations of paragraph 4.1.3.12 of the regulation of Athens Stock Exchange (hereinafter "ATHEX") and in specific, paragraph 1c concerning the spin-off of a sector of a listed company that represents more than 30% of its annual turnover during the last financial year, as well as the stipulations of the decision of the Board of Directors of Athens Stock Exchange No. 25-17/7/2008.

1.2 Responsible persons for the prospectus

The person responsible for this Prospectus as well as the accuracy of the information included is:

Mr. Ioannis Dimitrios Papadimitriou, Financial Director, 33 Amarousiou-Halandriou str., Marousi, 151 25, Greece.

This Prospectus is available to the investors during working hours at the Company's corporate headquarters, 33 Amarousiou-Halandriou str., Marousi, 15 25, Greece (tel. +30 210 6787773). The Prospectus is also available at the website of Athens Stock Exchange, www.helex.gr., as well as on the Company's website, www.cpw.gr.

2. DESCRIPTION OF THE PROCEDURE FOR THE SPIN-OFF

2.1 Procedure for the Spin-Off

On March 31st, 2016, the Boards of Directors of Corinth Pipeworks S.A. and its 100% subsidiary, non-listed company, E.VI.KE S.A. decided the commencement of a spin-off procedure concerning the industrial and commercial activities of the pipe and hollow sector of Corinth Pipeworks S.A. and its absorption by E.VI.KE S.A.

The spin-off and absorption will be executed according to the provisions of article 52 of Law 4172/2013 as well as the relevant legislation for Societe Annonymes and December 31, 2015 is set as the date of the transformation balance sheet

The spin-off has already been approved by the decision of the General Shareholders Meetings on May 26th, 2016 of both Corinth Pipeworks S.A. and E.VI.KE. S.A. and concluded with the registration of these decisions at G.E.M.I (protocol No. 35096 / 31-05-2016).

Following the conclusion of the absorption of the sector, the absorbing company (E.VI.KE S.A.) substitutes automatically the contributing company (Corinth Pipeworks S.A.), in accordance with the provisions of the law, in all its rights and obligations as well as all its legal relations concerning the contributing sector.

The contributing company transfers all of its assets and liabilities to the absorbing company as accounted for on the Transformation Balance Sheet Information of December 31st, 2015 and as accounted for after the conclusion of the absorption. The absorbing company becomes the exclusive owner, possessor, holder and proprietor of any asset of that sector of the contributing company.

Following January 1st, 2016 which is the first business day after the date of the Transformation Balance Sheet (on the basis of which the sector in subject is contributed and absorbed) and up to the date of the conclusion of the spin-off (which was concluded on May 31st, 2016), all business activity relating to that sector will be considered, from the accounting perspective, that is made on behalf of the contributing company and also the financial results of the sector for this period will benefit or burden the financial results of the contributing company. Upon conclusion of the spin-off procedure (May 31st, 2016) the relative amounts relating to the contributing sector will be transferred to the Balance Sheet of the absorbing company.

2.2 Description of the Spin-Off sector

The financial information of the spin-off sector as well as the financial condition of Corinth Pipeworks S.A. before and after the spin-off according to the Balance Sheet of December 31st, 2015 is the following:

This information relates to the conversion Balance Sheet as			
Balance Sheet (Amounts in Euro)	Corinth Pipeworks S.A. before spin off	Spin off sector	Corinth Pipeworks S.A. after spin off
ASSETS	<u> </u>		
Non-current assets			
Tangible fixed assets	183,510,427	183,509,534	893
Investments in associated companies	11,381,209	629,485	10,751,724
Investments in subsidiary companies	1,073,950	1,073,950	-
Spin off new equity (Investment in E.VI.KE. S.A.)	-		78,247,701
Trade and other receivables	4,709,864	4,709,150	714
	200,675,450	189,922,119	89,001,032
Current assets			
Inventories	67,985,708	66,547,689	1,438,019
Trade and other receivables	51,199,152	47,790,979	3,408,173
Cash and cash equivalents	- 12,946,880	- 3,075,112	- 9,871,768
	132,131,740	117,413,780	14,717,960
Total assets	332,807,190	307,335,899	103,718,992
EQUITY			
Equity attributable to shareholders of the company			
Share capital	96,852,757	78,247,701	96,852,757
Reserve from issuance of shares above par	27,427,850	-	27,427,850
Other reserves	24,089,450	18,986,281	5,103,169
Profit / Losses carried forward	(3,327,258)	25,071,684	(28,398,942)
Total equity	145,042,799	122,305,666	100,984,834
LIABILITIES			
Long-term liabilities			
Loans	76,625,469	76,625,469	-
Deferred tax liabilities	16,815,599	16,815,599	-
Liabilities for remunaration to retired personnel	1,223,258	1,223,258	-
Other long-term liabilities	137,753	137,753	-
	94,802,079	94,802,079	-
Short-term liabilities			
Suppliers and other liabilities	46,862,312	44,128,154	2,734,158
Loans	46,100,000	46,100,000	
	92,962,312	90,228,154	2,734,158
Total liabilities	187,764,391	185,030,233	2,734,158
Total equity and liabilities	332,807,190	307,335,899	103,718,992

The financial statements of the spin-off sector as of December 31st, 2015 are as follows (amounts in EUR):

	ASSETS			RS
			Book value	Depreciation
2.	FIXED AS	SETS		•
		ngible assets		
	1.	Research and development	374,243.50	-374,243.48
			374,243.50	-374,243.48
		Total intangible assets		0.02
	II. Tang	ible fixed assets		
	1.	Land	12,433,009.86	
	3.	Buildings	53,365,710.91	-24,391,302.69
	4.	Machinery	223,872,086.76	-95,871,713.64
	5.	Vehicles	1,834,654.50	-1,728,435.49
	6.	Furniture fittings and equipemnt	3,418,937.85	-2,918,328.53
	7.	Assets under construction	13,494,914.13	
			308,419,314.01	-124,909,780.35
		Total tangible fixed assets		183,509,533.66
		δύσεις σε ακίνητα theorem and other long term accets		
	III. IIIve	stments and other long-term assets		
	1.	Insestments in subsidiaries	1,712,571.82	
	_	Less: Provision for impairment	0.00	
	7.	Other long-term assets	4,709,150.25	6,421,722.07
		Total		
		Total non-current assets		189,931,255.75
) .		T ASSETS		
	I. Inve 1.	ntories Nacionaliza	274 600 40	
	1. 2.	Merchandise	374,690.40	
	2. 4	Finished and semi-finished products	39,182,627.13	
	4 5.	Raw and secondary materials, spare parts, consumables Advances for inventories purchases	30,009,735.36 338,798.18	
	6.	Impairment of inventory	-3,358,162.54	66,547,688.53
		e and other receivables		
	1.	Trade receivables	44,242,084.48	
		Less: Provision for impairment of trade receivables	-11,626,594.83	
	3a	Cheques receivables or bounced and promissory notes	37,000.00	
	3b 5.	Bounced cheques	-37,000.00	
		Receivables from related parties	1,069,525.53	
		Income tax Leased assets	1,566,683.76	
		Derivative financial instruments	90,682.35 121,499.35	
	11.c 10.	Doubtful trade and other debtors	0.00	
	10.	Less: Provision for impairment of trade and other debtors	0.00	
	11.	Other debtors	10,687,505.65	
	12.	Prepaid expenses	784,230.37	46,935,616.65
	III Fine			
	11. Final	ncial assets at fair value through profit and loss Financial assets at fair value through profit and loss	9,136.76	9,136.76
			<u> </u>	
		and cash equivalents		
	1.	Cash on hand	46,152.75	2075 442 00
	3.	Cash at banks	3,028,959.34	3,075,112.09
		Total Current assets		116,567,554.03
	TRANSIT	ION ACCOUNTS ASSETS		
Ε.	1.	Prepaid expenses	837,089.21	
	3.	Other tansition accounts assets	0.00	837,089.21
	тот	AL ASSETS (C+D+E)		307,335,898.99
	101			307,333,686,99

		IF	RS
	BILITIES		
			70 247 704 00
١.	NEW EQUITY FROM SPIN OFF	0.00	78,247,701.00
	1. Amortization of goodwill		0.00
	3. Grants	0.00	0.00
IV.	Capital reserves		
	1. Ordinary reserves	0.00	
	3. Special reserves	0.00	
	4., Fair value reserve	-270,013.06	
	4. Extraordinary reserve	0	
	5. Untaxed reserves	19,256,294.42	18,986,281.36
۷.	PROFIT/ (LOSSES) carried forward		
	PROFIT/ (LOSSES) carried forward	25,071,684.28	
	Non-tax deductible losses		25,071,684.28
	ΣΥΝΟΛΟ ΙΔΙΩΝ ΚΕΦΑΛΑΙΩΝ		
	TOTAL SHAREHOLDERS' EQUITY		122,305,666.64
	PROVISIONS		
в.	1		
	 Liabilities for remuneration to retired personnel 	1,223,258.00	
	2. Other provisions	137,752.56	1,361,010.56
			_,,.
LIAE	BILITIES		
с II.	Long-term liabilities		
	1. Bond loans	40,493,753.88	
	2. Bank Loans	36,131,715.49	
	8α. Deferred tax liability	16,815,598.53	93,441,067.90
п.	Short-term liabilities		
	1. Suppliers	27,059,188.37	
	3. Short term loans	46,100,000.00	
	4. Customer down payments	551,752.49	
	5. Tax & duties payable	535,194.58	
	6. Social security	707,907.51	
	7. Long term loans payble within the next 12 months	12,886,888.68	
	8. Amounts due to related parties	75,939.70	
	10. Dividends payable	1,671.04	
	11. Other creditors	548,978.31	
	11.α Derivative financial instruments	495,456.83	00 002 077
	Other short-term financing liabilities	0.00	88,962,977.51
	Total liabilities		182,404,045.41
TRA	NSITION ACCOUNTS LIABILITIES 1. Unearned revenue	0.00	
-	2. Accrued expenses	1,265,176.39	
	3. Other transition account liabilities	1,203,178.39	
	5. Other transition account liduilities		1,265,176.39
	TOTAL EQUITY AND LIABILITIES (A+B+C+D)		307,335,899.00

Below is the content of the 31/12/2015 balance accounts, which forms the opening inventory of the industrial and commercial pipes and hollow sections of the spin-off sector of Corinth Pipeworks S.A. and its contribution to E.VI.KE S.A.

Specifically:

- In the account Land with balance 12,433,009.86 € are included the following:
 - A single field of total surface 595,641.68 sq.m., which resulted from the 0 combination of two neighboring buildable fields by no. 12146/10.04.00 act of integration of neighboring fields into a single field of the Athens Notary Public Maria Masourou-Tsanaka, which was transferred to the books of transfers of the Land Registry of Thisvi, in volume 176 and number 48. The two plots which were combined into a single plot were acquired by purchase from the company "GREEK BANK OF INDUSTRIAL DEVELOPMENT – SOCIETE ANONYME", by virtue of contract no. 11321/1998 of the Athens Notary Public Maria Masourou-Tsanaka (volume 173, number 31), as such contract was repeated by no. 11887/14.12.1999 contact of the same as above Notary Public (volume 175, no. 75) as well as of contract 11420/1999 of the Athens Notary Public Maria Masourou-Tsanaka (volume 173, number 93), as such contract was repeated by no. 11887/14.12.1999 contact of the same as above Notary Public (volume 175, no. 76). Following the contribution in land and money, the total surface of the above plot is now 416,949.50 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 11,480,093.16 €.
 - A field of 7,105.60 sq.m which was acquired by purchase from the company "GREEK BANK OF INDUSTRIAL DEVELOPMENT SOCIETE ANONYME", by virtue of contract no. 12455/2000 of the Athens Notary Public Maria Masourou-Tsanaka (volume 177, number 83). Following the contribution in land and money, the total surface of the above plot is now 4,973.94 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 136,127.73 €.
 - A field of 9,304.75 sq.m which was acquired by purchase from the company "GREEK BANK OF INDUSTRIAL DEVELOPMENT SOCIETE ANONYME", by virtue of contract no. 11421/1999 of the Athens Notary Public Maria Masourou-Tsanaka (volume 173, number 94). Following the contribution in land and money, the total surface of the above plot is now 6,513.33 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 178,258.82 €.
 - A field of 6,871.73 sq.m which was acquired by purchase from the company "GREEK BANK OF INDUSTRIAL DEVELOPMENT – SOCIETE ANONYME", by virtue of contract no. 11863/1999 of the Athens Notary Public Maria Masourou-Tsanaka

(volume 175, number 64). Following the contribution in land and money, the total surface of the above plot is now 4,810.21 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1^{st} , 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 131,629.67 \in .

- A field of 19,448.35 sq.m which was acquired by purchase from the company "GREEK BANK OF INDUSTRIAL DEVELOPMENT SOCIETE ANONYME", by virtue of contract no. 11862/1999 of the Athens Notary Public Maria Masourou-Tsanaka (volume 175, number 63). Following the contribution in land and money, the total surface of the above plot is now 13,613.84 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 372,580.50 €.
- A field of 3,514.02 sq.m which was acquired by purchase from the company "GREEK BANK OF INDUSTRIAL DEVELOPMENT SOCIETE ANONYME", by virtue of contract no. 12698/2001 of the Athens Notary Public Maria Masourou-Tsanaka (volume 179, number 8). Following the contribution in land and money, the total surface of the above plot is now 2,455.97 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 67,351.80 €.
- Part of a field of 381 sq.m which was acquired by purchase from the company "ELVAL GREEK ALUMINIUM INDUSTRY S.A." by virtue of contract no. 13077/2001 of the Athens Notary Public Maria Masourou-Tsanaka (volume 179, number 8). Following the contribution in land and money, the total surface of the above plot is now 266.41 sq.m. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of 7,301.52 €.
- One third (1/3) of (5) undivided buildable parcels of surface of seven hundred 0 forty-nine and 0.86 (749.86), of seven hundred and fifty-five and 0.86 (755.86), of seven hundred and sixty eight 0.49, of eight hundred fourteen and 0.44 (814.44) and of eight hundred and fifty-seven and 0.13 (857.13), located in the site "Moureza", within the Settlement of Domvrena of the Municipal Community of Domvrena of the Municipal Unit of Thisvi, of Thiva, Viotia in the Region of Continental Greece, which were transferred to the company contributing the branch by the 12827/01, 12826/01, 12825/01, 12828/01 and 12824/01 purchase and sale contracts of the Athens Notary Public Maria Masourou-Tsanaka, duly transferred to the books of transfers of the Land Registry of Thisvi along with the 14759/05, 14758/05, 14757/05, 14760/05 and 14756/05 purchase and sale contracts of the above notary under which the Company transferred the undivided 2/3 of these parcels and therefore an undivided 1/3 of them remained under its ownership. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, it has assigned to an external

independent estimator the valuation of this field. In accordance with the estimator's report the field has a value of $59,666.66 \in$.

- In the account Buildings with net book value 28,974,408.22 € are included plants, warehouses and offices which have been constructed in the plot No.01 with a surface of 496,790.34, Block 2, in the Industrial Area of Thisvi, Viotia. In order for the Company to issue its financial statements in accordance with the IFRS on January 1st, 2005, the Company has assigned the valuation of this field to an external independent estimator. In accordance with the estimator's report the field has a value of 53,365,710.91 € and the depreciated amount up to today based on their useful life, amounts to 24,391,302.69 €.
- The value as it was estimated by an independent appraiser in order for the Company to prepare its financial statements for the fiscal years beginning on or after January 1st, 2005 under IFRS is 223,872,086,.76€ and the depreciations which have been carried out based on the useful life, amounts to 95,871,713.64€.
- In the account Vehicles are included all vehicles and transportation means of the sector with IFRS value of 1,834,654.50 € and the depreciations which have been carried out based on the useful life, amounts to 1,728,435.49 €
- In the account Furniture, Fittings and Equipment are included furniture and other office machinery, computers, IT equipment, security systems. Their IFRS value amounts to 3,418,937.85 € and the depreciations which have been carried out based on the useful life, amounts to 2,918,328.53 €.
- The account Assets under Construction includes an amount of 12,075,201.29 € relating to the constructions in progress in the plot No.01 in the Industrial Area of Thisvi, Viotia, and an amount of 1,409,712.84 € relating to advance payments to suppliers.
- The account investments and other long-term financial assets includes:
 - Investment in subsidiaries and other associated companies with a value of 1,712,571.82 €, (out of which an amount of 629,484.67 € relate to subsidiaries, an amount of 1,073,950.39 € relates to associated companies and an amount of 9,136.76 € relates to other) as per below analysis:

	No. of	%		Deekwelve	ak value lunnaimment	
SUBSIDIARIES	shares	Direct	Indirect	Book value	Impairment	value
CPW AMERICA CO	5 <i>,</i> 000		100%	567,343.70	0.00	567,343.70
WARSAW TUBULARS TRADING Sp. Z.o.o.	55,675.00	100%		26,110.97	0.00	26,110.97
E.VI.KE S.A.	20,000	100%		36,030.00	0.00	36,030.00
Total subsidiaries				629,484.67	0.00	629,484.67

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

Associated companies	No. of shares	%		%		Deelevelue	lucius cines cart	Net book
Associated companies		Direct	Indirect	Book value	Impairment	value		
DIA.BI.PE.THI.V. S.A.	22,743	21.75%		1,073,950.39	0.00	1,073,950.39		
Total associated companies				1,073,950.39	0.00	1,073,950.39		

Other participation	No. of	%		Paakwalua	luo noirmoont	Net book
Other participation	shares	Direct	Indirect	Book value	Impairment	value
EVETAM S.A.	96	0.22%		9,136.76	0.00	9,136.76
Total other				9,136.76	0.00	9,136.76

II. The account other long-term assets which amounts to 4. ,09,150.25 includes the following:

a) An amount of \notin 708,381.10 relates to guarantees granted to third parties within the scope of the activity of the contributed branch and there is no specific expiration.

b) An amount of \notin 397,745.15 relates to the undepreciated part of the costs as to the improvements made on the premises of the Company, which are leased by operational leasing. Because of the aforementioned improvements, the Company pays a reduced rent. Such costs are depreciated on the basis of the duration of the lease, which expires on 1/7/2021 and the cost is acknowledged in the Income Statement as rent. The part of the cost that refers to the following fiscal year, amounting to \notin 90,682 has been posted in the current assets.

c) Amount of € 3,603,023

DIA.VI.PE.THI.V (Industrial Area of Thisvi) is seated in Greece and aims to define the institutional and regulatory framework for the operation of companies established in the IN.AR. as well as the rights and liabilities of the administration and management body.

By the ratification of the Regulatory Plan Implementation Act for the Industrial Area of Thisvi Viotia No 5931/28-9-2006 and of the relevant decision of the General Secretary of Continental Greece District, the associated company DIA.VI.PE.THI.V S.A. (body of the Industrial Area of Thisvi Viotia), has acquired a land of total area 195 acres plus 281 acres for the common needs of the companies/users of the industrial area. The said territorial areas devolved by the respective transfer of land from the part of the therein established companies. Within the context of the foregoing, Corinth Pipeworks S.A., has transferred a piece of land of 145,471 sq.m the value of which amounted to \notin 3,603,023 to DIA.VI.PE.THI.V S.A., as pursuant L. 2545/97 (article 5) the said area is returned to the owners, upon condition that the body has been declassified.

- The account Inventories includes the value of the Company's inventory as of 31/12/2015, as well as advance payments for inventory purchases. The IFRS value of the inventory as of 31/12/2015, amounted to 66,547,688.53 €.
- The account Trade Receivables with a value 46,935,616.65€ includes the company's trade receivables, and for the doubtful receivables a special provision has been made

Furthermore, the account includes receivables from related parties, tax income, leased buildings, derivatives, advance payments to third parties and other debtors.

- The account Securities includes shares that were fair valued in accordance with IFRS and amounts to 9,136.76 €.
- The account Cash and Cash Equivalents includes cash in hand and cash at banks in a total amount of 3,075,112.09 €.
- The account Prepaid Expenses amounting to 837,089.21 €, include expenses that were posted up to 31/12/2015 which however relate to the following fiscal year (mainly insurance fees).
- The account Provisions includes an amount of 1,223,258.00 € relating to the remuneration liability for the retirement of personnel, (which is calculated in accordance with IFRS by an actuarial study), as well as an amount of 137,752.56 € for other provisions.
- The account Long Term Liabilities includes an amount of 76,625,469.37 € relating to long term loans (bank and bond loans), and an amount of 16,815,598.53 € relating to deferred tax liability as it was calculated from the differences between the fair IFRS values and the respective tax value of the assets and liabilities of the Company. Deferred tax is calculated in accordance with the applicable tax rate at the Balance Sheet date.
- The account Short-Term Liabilities amounting to 88,962,977.51 €, includes: a) an amount of liabilities of 27,059,188.37 € relating to suppliers of the contributing sector, b) an amount of 46,100,000,.00 € relating to short-term loans, c) an amount of 12,886,888.68 € relating to long-term loans payable within the next 12 months, d) an amount of 707,907.51 € relating to social security liabilities, e) an amount of 535,194.58 € relating to taxes and duties payable, f) an amount of 551,752.49 € relating to customer's down-payment, g) an amount of 495,456.83 € relating to derivatives, h) an amount of 75,939.70 € relating to liabilities to third parties, i) an amount of 1,671.04 € relating to dividends payable and j) an amount of 548,978.31 € relating to other short term liabilities.
- The Transition account includes an amount of 1,265,176.39 € relating to accrued expenses for 31/12/2015.

2.3 Valuation of the spin-off sector

According to the provisions of article 9 of Law 2190/1920 and article 52 of Law 4172/2013 there was a valuation of the assets and liabilities of the spin-off sector from the Chartered Auditors-Accountants Mr. Psaros Theodoros with registration license from SOEL board 12651 and Mr. Hountas Nikolaos with registration number from SOEL board 18391. For the assessment of the book value of the spin-off assets, special studies were taken under consideration in order to determine the value of the assets of the contributing branch and to decide whether the proposed by the Boards of Directors merger terms are justified. The

report includes descriptions of each contribution, references of the valuation methods followed and attestation that the values emerged after the application of the valuation methods correspond to the number and the nominal value of shares which will be issued for these contributions, or in case their nominal value is unknown, to their book value after taking into consideration the spread of the premium which might arise after the issuance of shares

In particular, regarding the assessment of fixed assets, their actual and legal state and any possible encumbrances were taken into account, as well as: a) regarding real estate, the price and the acquisition titles, the area's marketability, growth prospects, the actual current prices, the construction permits and the relevant technical and financial engineering report, b) regarding the machinery, means of transportation and furniture, date and value of acquisition, their degree of utilization, maintenance and marketability, possible technological obsolescence and the current values for identical or similar fixed assets.

Within the frame of this work, the independent auditors examined the financial size of the Companies in order to determine whether the contribution terms are justified. For the above mentioned valuation we examined among other the following elements:

- The value of the property of the contributing sector in its entirety (assets and liabilities) for the transformation of the capital of the absorbing company which emerges from the merger, and the elements stipulated by paragraph 2b of article 9 of Law 2190/1920,
- The terms regarding the spin-off of the industrial and commercial branch engaged in the manufacture of pipes and hollow sections of Corinth Pipeworks S.A. and its absorption by the 100% subsidiary "E.VI.KE. S.A." and the methods which were applied for the estimation of its value,
- The conditions and terms for the suggested branch contribution,
- The audited Financial Statements of the 31st December 2015 of the company Corinth Pipeworks S.A.

For specific financial elements, the fair value emerging for each one of them from the statutory accounts of the previous fiscal year 2015 was taken into account, provided that these accounts have been audited in accordance with the Directive 2006/43/EC of the European Parliament and the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts (OJL 157, 9.6.2006). In the case of new qualifying circumstances that would significantly change the fair value of the above assets at the effective date of their contribution, the provisions of case c' mentioned in paragraph 2 of article 9 of Law 2190/1920 were followed.

For the estimation of the fair value of the contributed branch to the subsidiary by 100%, the calculation of the fair value of the assets of the branch is required. For this purpose, there are several, widely used and recognized valuation methods. Within the framework of our project, we evaluated the suitability and application of the adjusted net worth of the branch, due to the fact that the aim of the conducted valuation is not similar to other commercial transactions (mergers, acquisitions etc.), since the specific valuation is associated with the contribution of assets of related parties.

The method of the adjusted net worth is a static method of valuation of a company's assets. On the basis of this method, the values of the company's major assets are estimated and summed. Consequently, this method requires a review and possibly, adjustments over the book value (in relevance to their current value) of the following types of assets:

- 1. Tangible assets, such as land, buildings, equipment, machinery, etc.,
- 2. Intangible assets, such as patents, trademarks, customer base, workforce, good reputation, etc.,
- 3. Value of holdings,
- 4. Value of inventories,
- 5. Current/ collectable value of receivables.

According to this method, the value of each of the above assets is adjusted when there are indications that their book value does not correspond to the current market values. In addition, the company's Management notes and the observations of the certified auditors on the published financial statements are also taken into account. It should be noted that, in accordance with International Financial Reporting Standards (IFRS), the most important of the above adjustments should be incorporated in the audited financial statements, which should not bear observations made by the certified auditors. In this case, no additional adjustments over the adjusted equity are required.

According to the report of the independent auditors, the value of the assets of the spin-off sector is the following:

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

	BALANCE ACCOUNTS OF	THE CONTRIBUTED SECTO	R AS PER 31/12/2015	
	ASSETS			
Item No.	ACCOUNT NUMBER	IFRS VALUE	GREEK GAAP VALUE	VALUATION
3	Total Intangible assets	0.02	4,386,609.22	0.02
1	Land	12,433,009.86	8,381,214.78	12,433,009.86
3	Buildings	28,974,408.22	25,327,699.34	28,974,408.22
4	Machinery	128,000,373.12	79,178,912.77	128,000,373.12
5	Vehicles	106,219.01	373,371.31	410,036.44
6	Furniture fittings and equipment	500,609.32	715,219.69	500,609.32
7	Assets under construction	13,494,914.13	13,456,892.74	13,494,914.13
	Total tangible assets	183,509,533.66	127,433,310.63	183,813,351.09
III.	Investment and other long term assets			
1	Investments in subsidiaries	1,712,571.82	3,487,260.48	1,712,571.82
7	Other long term assets	4,709,150.25	1,106,126.25	4,709,150.25
•	Inventories			
1	Merchandise	374,690.40	374,690.40	374,690.40
2	Finished and semi-finished products	39,182,627.13	39,182,627.13	39,182,627.13
3	Raw and secondary materials, spare parts, consumables	30,009,735.36	30,009,735.36	30,009,735.36
4	Advances for inventories purchases	338,798.18	338,798.18	338,798.18
5	Impairment of inventory	-3,358,162.54	-3,358,162.54	-3,358,162.54
	Total inventories	66,547,688.53	66,547,688.53	66,547,688.53
	Trade and other receivables			
1	Trade receivables	44,242,084.48	44,242,084.48	44,242,084.48
	Less: Provision for impairment of trade receivables	-11,626,594.83	-245,997.73	-11,626,594.83
3a	Cheques receivables or bounced and promissory notes	37,000.00	37,000.00	37,000.00
3b	Bounced cheques	-37,000.00	-37,000.00	-37,000.00
5	Receivables from related parties	1,069,525.53	1,069,525.53	1,069,525.53
11.a	Income tax	1,566,683.76	1,566,683.76	1,566,683.76
11.b	Leased assets	90,682.35	90,682.35	90,682.35
11.c	Derivative financial instruments	121,499.35		121,499.35
11	Other debtors	10,687,505.64	11,173,048.40	10,687,505.64
12	Prepaid expenses	784,230.37		784,230.37
	Total trade and other receivables	46,935,616.65	57,896,026.79	46,935,616.65
	Financial assets at fair value through profit and loss			
1	Stocks	9,136.76	0,00	9,136.76
	Cash and cash equivalents		+ +	
1	Cash on hand	46,152.75	46,152.75	46,152.75
3	Cash at banks	3,028,959.34	3,028,959.34	3,028,959.34
-		3,075,112.09	3,075,112.09	3,075,112.09
1	Prepaid expenses	837,089.21	975,370.46	837,089.21
	· · · · · · · · · · · · · · · · · · ·	837,089.21	975,370.46	837,089.21
	TOTAL CONTRIBUTED ASSETS	307,335,898.99	264,907,504,45	307,639,716.42

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

		SHAREHOLDERS EQUITY A		
Item No.		IFRS VALUE	GREEK GAAP VALUE	VALUATION
1	Linkilities for remuneration to rational personnel	1 222 258 00	0.00	1 000 050 0
	Liabilities for remuneration to retired personnel	1,223,258.00	4	1,223,258,00
2	Other provisions	137,752.56	0.00	137,752.56
		1,361,010.56	0.00	1,361,010.56
	I, Long-term liabilities			
1	Bond loans	40,493,753.88	40,678,000.00	40,493,753.88
2	Bank loans	36,131,715.49	41,932,362.83	36,131,715.49
8A	Deferred tax liability	16,815,598.53	0.00	16,815,598.53
		93,441,067.90	82,610,362.83	93,441,067.90
	IIShort-term liabilities			, ,
1	Suppliers	27,059,188.37	27,059,188.37	27,059,188.37
3	Short-term loans	46,100,000.00	46,100,000.00	46,100,000.00
4	Customer down-payments	551,752.49	551,752.49	551,752.49
5	Tax & duties payable	535,194.58	535,194.58	535,194.58
6	Social securities	707,907.51	707,907.51	707,907.51
7	Short-term portion of long term bonds and loans	12,886,888.68	12,395,711.04	12,886,888.68
8	Amounts due to related parties	75,939.70	75,939.70	75,939.70
10	Dividends payable	1,671.04	1,671.04	1,671.04
11	Other creditors	548,978.31	548,978.31	548,978.31
	Derivative financial instruments	495,456.83	0.00	495,456.83
		88,962,977.51	87,976,343.04	88,962,977.51
	Total Liabilities (I+II)	182,404,045.41	170,586,705.87	182,404,045.41
-	Transitional liability accounts			
2	Accrued expenses	1,265,176.39	1,265,176.39	1,265,176.39
	TOTAL LIABILITIES CONTRIBUTED	185,030,232.36	171,851,882.26	185,030,232.36
	LIABILITIES & SHAREHOLDERS EQUITY ACCOUNTS	IFRS VALUE	GREEK GAAP VALUE	VALUATION
	TOTAL ASSETS CONTRIBUTION	307,335,898.99	264,907,504.45	307,639,716.42
MINUS:	TOTAL LIABILITIES CONTRIBUTION	-185,030,232.36	-171,851,882.26	-185,030,232.30
	NET SHAREHOLDERS' EQUITY CONTRIBUTION	122,305,666.63	93,055,622.19	122,609,484.06

Exact extract from the assessment report of the book value (amounts based on IFRS, presented as Greek GAAP)

The contributed Shareholders' equity is analyzed as follows:

SHAREHOLDERS' EQUITY ANALYSIS	IFRS VALUE	GREEK GAAP VALUE	VALUATION
SHARE CAPITAL	78,247,701.00	78,247,701.00	78,247,701.00
III, Reserves	18,986,281.36	22,490,897.42	18,986,281.36
IV, Profit / (Losses) carried forward	25,071,684.27		25,375,501.71
Non tax deductible losses			
Tax deductible losses as of 31/12/2015		-7,683,076.47	
Rounding difference of equity contributed		100.24	
TOTAL SHAREHOLDERS' EQUITY CONTRIBUTED	122,305,666.63	93,055,622.19	122,609,484.06

The conclusion of the independent auditors' report for establishing the book value of the assets as they are shown in the transformation Balance Sheet of December 31st, 201, which was created for the contribution of the industrial and commercial sector of pipes and hollow sections of Corinth Pipeworks S.A. to the absorbing company according to the provisions of the article 52 of Law 4172/2013, is the following:

"According to the provisions of article 52 of Law 4172/2013 as analyzed above, the book value of the contributed shareholders' equity of Corinth Pipeworks S.A. is 93,055.622.19 \in . The contributed share capital of the sector is 78,247,701 \in ".

The independent auditors' report of the book value of the contributed sector is published in the Company's website, www.cpw.gr

2.4 Effect on Corinth Pipeworks' results and profits distribution policy for the first financial year after the spin-off

The turnover of the contributing sector, according to December 31st, 2015 financial statements was exceeding the 95% of the total turnover of the Company. The contributing assets will have a significant effect in the stand-alone financial statements of the parent company, CORINTH PIPEWORKS HOLDINGS S.A., which will have as sole activity the trade of small pipes for construction and water business, as well as investments in real estate and in associated companies.

On the other hand, there will be no effect on the consolidated accounts of CORINTH PIPEWORKS HOLDINGS S.A. since the sector is contributed to a 100% subsidiary and the results of the contributing sector will be fully consolidated.

The dividend policy of the contributing company will remain the same as it is today.

3. Information about the Issuer for Corinth Pipeworks S.A. Pipe Industry and Real Estate

3.1 General Information

Corinth Pipeworks Group is a world class manufacturer of high quality steel pipes used to transport oil, gas and water, to carry CO2 and slurry, and is also involved in the construction sector. The Group's key products are HFIW, LSAW and SAWH medium/large-diameter steel pipes, as well as Hollow Structural Sections. Corinth Pipeworks SA manufactures pipes for the gas and oil transmission sector, Hollow Sections for the construction sector and with the trade of small pipes for the construction and water industry. The Company has 430 employees and the Group has 440 employees.

The shares of Corinth Pipeworks S.A. have been traded in Athens Stock Exchange since 1998 and is a subsidiary of VIOHALCO SA/NV. VIOHALCO is a Holding Belgium based company and holds shares in many metal processing industries across Europe. These metal processing companies have their production units in Greece, Bulgaria, Romania, Russia, Australia, F.Y.R.O.M., U.K., and they are specialized in the production of aluminum, copper, cables, steel and steel pipes products. These companies have consolidated annual turnover of approx. €3.3 billion. Moreover VIOHALCO and its companies holds significant real estate properties in Greece and has used some of these properties in the form of real estate development projects.

Although its registered offices are in Greece, the Corinth Pipeworks Group has subsidiaries in Greece, the USA, Russia, Cyprus and Poland. The key role performed by the Corinth Pipeworks Group's subsidiaries is to support the parent company both in operational and production terms, and in terms of marketing products and customer service. Corinth Pipeworks' SA subsidiaries are:

• CPW America Co (USA)

CPW America Co is based in the USA and its goal is to promote Corinth Pipeworks' products and directly provide customer service to the Group's customers, as well as those of Viohalco companies, in North and South America. The participation in CPW America is indirect since its shares are held 100% by Warsaw Tubular Trading S.p. Z.o.o.

• Warsaw Tubular Trading S.p. Z.o.o. (POLAND)

Warsaw Tubular Trading is based in Poland and its primary activity is to acquire holdings in companies engaged in similar activities. All company's shares (100%) are held by Corinth Pipeworks SA.

• ZAO TMK – CPW (RUSSIA)

The Corinth Pipeworks Group controls 49% of the ZAO TMK-CPW joint venture via its wholly-owned subsidiary Humbel Ltd. ZAO TMK-CPW was set up in partnership with the Russian company TMK, one of the world's largest pipe manufacturers. It manufactures medium-diameter steel pipes used to transport oil and gas.

• DIA.VI.PE.THI.V. S.A. (GREECE)

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

DIA.VI.PE.THI.V. S.A. is responsible for managing the Thisvi Industrial Area, where the Group's main production plant is located.

Achievement of excellence is one of the key elements of Corinth Pipeworks culture and is reflected on the responsibility with which it operates as well as in the relationships with its stakeholders.

This philosophy is embed in the Company's employees, who are utilizing the proper tools that have been developed by the Company giving new impetus to the organisation. At the same time it reinforces both the effectiveness and the achievement of its objectives, including the flexibility to meet the most demanding needs of customers in the national and international level.

The Company was founded in 1969 and is listed in Athens Stock Exchange since 1998 (code Reuters CORr.AT.)

3.2 History

From 1969 to the present day, Corinth Pipeworks S.A. has had a successful history in the field of steel pipe production and distribution. Throughout its history it has continuously improved its systems and operations, making the Company more effective and ensuring sustainable development. More specifically:

Formation

1969: Establishment of Corinth Pipeworks with a pipe mile for production of pipes with HSAW method in Corinth.

Expansion of production

1977: Operation of the new pipe mill for the production of pipes with ERW/HFI method in Corinth.

Quality improvements

1988: Corinth Pipeworks was awarded with the API Q1 from the American Petroleum Institute (API).

Corinth Pipeworks' listing in the Athens Stock Exchange

1992: Operation of the Company's first coating plant.

1993: The Company's Quality Management System received ISO 9002 certification. 1998:

- Trading of Corinth Pipeworks' shares in the Athens Stock Exchange began to be traded on ATHEX.
- Operation of the Company's second coating plant.
- Successful completion of the first off-shore project.

1999: Upgradation of the ERW/HFI pipe mill to HFIW.

Expansion in international market and

2000:

• CPW America was founded

- The Company's Health and Safety Management System received OHSAS 18001 certification and its Environmental Management System received ISO 14001 certification.
- 2001: Thisvi Plant commenced operations.
- 2003: The Company's Quality Management System received ISO 9001 certification 2004:
 - The Sidenor Group acquired a majority stake in Corinth Pipeworks.
 - An extensive restructuring plan was launched.
- 2005: The Corinth production plant ceased operations.
- 2006: Corinth Pipeworks and TMK established a joint venture to manufacture mediumdiameter steel pipes in Russia.
- 2007: The ZAO TMK-CPW joint venture's plant began operations in Polevskoy, Russia.
 - 2008:
 - The investment in the large-diameter SAWH steel pipes production plant in Thisvi was completed.

2009:

- The ERW/HFI line was upgraded to produce steel pipes with an outside diameter of 26" (which was a world first).
- The first Corporate Responsibility and Sustainable Development Report was published in line with GRI-G3 guidelines.

Expansion and sustainable growth

2010:

• The investment to manufacture hollow structural sections at the TMK-CPW plant in Polevskoy, Russia was completed. The 2nd Corporate Responsibility and Sustainable Development Report was published in line with GRI-G3 guidelines. That Report was comprehensive and ranked at GRI Level B.

The Corporate Responsibility and Sustainable Development Report received a High Performance Award from the Aegean University.2011:

- The external coating mill was upgraded with an acid wash facility.
- The 2010 Corporate Responsibility and Sustainable Development Report received a High Performance Award from the Aegean University.

2012:

- A weld-on connectors mill was installed in cooperation with MITE and OSI to provide integrated solutions for casing pipes.
- A Memorandum of Understanding (MoU) was signed with SMS Meer to supply a new production unit for LSAW-JCOE steel pipes to be used for natural gas and oil transmission.
- The Corporate Responsibility and Sustainable Development Report 2011 was ranked fourth in the assessment carried out by the Aegean University

2013:

• Relocation of the HFIW line from the Sovel plant to Thisvi plant was completed. This was done to manufacture steel pipes with an outside diameter ranging from 2" to 7 $\frac{5}{8}$ " in order to meet market needs for construction pipes, hollow structural sections, and thermo-hydraulic networks.

• The 2012 Corporate Responsibility and Sustainable Development Report won prizes at the BRAVO Awards in 4 categories overall, making it one of the best Reports of the year.

2014:

- Work to install the new natural gas and oil transmission pipes manufacturing unit using the LSAW-JCOE method with equipment from SMS Meer commenced.
- Our accredited Corrosion Testing Lab, which offers acid environment tests, commenced operations.
- The 2013 Annual Financial and Sustainable Development Report was published combining the two reports into one, achieving GRI-G3.1 Level A+ ranking. That ranking was verified by Global Reporting Initiative (GRI).

2015:

- New pipe mill using LSAW/JCOE began operations for the production of pipes up to 18 meters.
- Upgradation of HFIW pipe mill to produce pipes up to 24 meters.
- Upgradation of coating and lining plants for pipes up to 24 meters
- TAP project awarded to the Company for the production of 270,000 tons of large diameter steel pipes (48 inch) for the part of TAP's pipeline in Greece.
- Exports excellence award for 2015 from "Made in Greece"
- The Sustainable Development Report was published in line with GRI-G3.1 Level A+ guidelines.
- True Leaders award from ICAP Group.

3.3 Presentation of CORINTH PIPEWORKS GROUP corporate business

Corinth Pipeworks group is one of the leading international producers of steel tubes with high standards for the safe transmission of oil, gas and water supply as well as for the transmission of CO2 and high viscosity liquid (slurry), as well as in the construction industry. The Group's main products are mid-and large-diameter steel pipes with longitudinal and helical seam, as well as hollow sections.

Corinth Pipeworks provides competitive value added products and services for all its customers and partners. At the same time the company uses its resources for growth in domestic and international markets in order to improve the economic value for its shareholders. Corinth Pipeworks has incorporated in its business strategy important factors, such as the immediate response to the markets and customer's needs, the adoption of technological innovations and maintaining excellent relationships with its supply chain. The business model applied by the company aims both to improve corporate performance and the development of its corporate social responsibility. Corinth Pipeworks has the following two production facilities:

Production facilities in Greece:

Corinth Pipeworks' main production plant is at the Thisvi Industrial Plant in Viotia. Production in this plant has started in 2001 and the total land is 497,000 sq.m and the building 103,000 sq.m. Within the industrial area of Thisvi in Viotia there are port facilities operating in accordance with ISPS regulation.

The production units in Thisvi Viotia are the following:

1. 26" HFIW pipe mill

The raw material used in high frequency welding method (HFIW) is a hot rolled steel coil. The edges to be welded are mechanically pressed together, and the heat required to generate the weld is created by the resistance of the edges to the electrical current flowing through them.

The HFIW pipe mill manufactures pipes whose diameter ranges from 8 5/8" to 26", with steel grades of up to X80 and wall thicknesses ranging from 4.78 to 25.4 mm. The HFIW pipe mill also manufactures large hollow structural sections (ranging from 180x180 to 500x500 and 600x400 mm) used widely in the metal constructions sector. The mill was built by the German firm SMS-Meer.

2. 7 5/8" HFIW pipe mill

The HFIW pipe mill manufactures pipes whose diameter ranges from 2" to 7 5/8", with steel grades of up to S355J2H and wall thicknesses ranging from 3 to 10 mm. The HFIW 7 5/8" steel pipes are widely used in the construction sectors, networks and drilling. The mill was built by the German firm SMS-Meer.

3. HSAW pipe mill

The Helical Submerged Arc-Welded (HSAW) pipe mill manufactures large diameter steel pipes from high quality hot rolled steel coils. Welding is achieved by joining the ends of the metal together using submerged arc welding (SAW) techniques.

The HSAW mill manufactures pipes whose diameter ranges from 24" to 100", with steel grades of up to X80 and wall thicknesses ranging from 6.00 to 25.4 mm. The mill was built by the German firm MEG / SMS-Meer.

4. LSAW pipe mill

In 2015 a new pipe manufacturing mill that uses the LSAW-JCOE method was completed. LSAW large diameter, thick wall pipes are high-frequency-welded pipes that use submerged arc welding technology, which are used primarily in submerged pipelines. The steel used is a type of metal slab of specific width and length depending on the specifications required in each case.

The new mill is able to manufacture pipes with an external diameter ranging from 16" to 56", wall thickness of up to 40 mm, pipe lengths of up to 18.3 m and steel grades of up to X100.

5. Weld-on connectors mill

This mill manufactures weld-on connectors for casing pipes, offering customers a comprehensive end product. The mill is run in partnership with MITE and OSI, offering services to the wider Mediterranean market.

The weld-on connectors mill can handle pipes with a diameter from 6 5/8" to 42", steel grades of up to X100 and wall thicknesses of up to 25.4 mm. The mill was built by Corinth Pipeworks and OSI.

6. External coating mills

- Movάδα TCP 48 coating mill: This mill provides steel pipe coatings consisting of a triple layer of polyethylene (3LPE) or polypropylene (3LPP) or single or double layers of fusion bond epoxy (FBE). The TCP 48 mill can coat pipes with an external diameter of up to 48".
- Movάδα TCP 100: This mill provides similar external coatings for pipes with an external diameter of up to 100". This mill can coat externally pipes with length up to 24 meters.

7. Internal coating mill TLP 56:

The TLP 56 mill internally lines steel pipes with an epoxy material. It can process pipes with an external diameter of up to 56". This mill can coat internally pipes with length up to 24 meters.

8. Accredited quality control lab

Corinth Pipeworks has a quality control lab accredited by the Hellenic Accreditation System in line with the ELOT EN ISO/IEC 17025 standard, which confers both National and International recognition of the technical competence of our laboratory and ensures the high quality services to internal and external customers. Our laboratory cooperates with accredited certification bodies for the verification of its technical equipment, actively participates in international schemes for conducting bi-laboratory tests and constantly checks the quality of testing by certified reference reports. Our staff is properly trained and can support a wide range of tests based on international regulations and standards such as ISO, ASTM, NACE, API etc.

9. Port facilities

Fully-functioning port facilities are available at the Thisvi Industrial Area some 2 km from the Thisvi plant. These facilities ensure Corinth Pipeworks can achieve competitive transport costs, while also benefiting from shorter raw materials delivery times and improved end product delivery times. The Thisvi Industrial Area's port facilities have 2 jetties: Jetty A which has a docking depth of 11.10 m and is 205 m long and Jetty C which has a docking depth of 9.50 m and is 90 m long. The IMO has assigned the port facilities the international code GRITA 0001.

10. Storage facilities

Both raw direct and indirect materials used by Corinth Pipeworks and end products (before being shipped off to customers) are stored in suitable facilities.

Polevskoy Plant (Russia)

The Group's first production facilities beyond the borders of Greece were opened for business in 2007 by the ZAO TMK-CPW joint venture. The ZAO TMK-CPW joint venture's facilities are in the city of Polevskoy in the Seversky region of Russia, located within the Seversky Tube Works (SWT), which is a subsidiary of TMK.

The plant's primary activity is to manufacture high-frequency welded pipes with a diameter of up to 21". The equipment used meets high technical specifications and allows pipes with diameters from 168 to 530, wall thicknesses from 4.8 to 12.7 mm and lengths of up to 18 m as well as hollow steel sections to be produced in line with international quality standards.

Products and services

Corinth Pipeworks offers, on the domestic and international markets, high quality products and a range of value-added services that stand out from the competition. The company's products are distinguished for their technical characteristics, as they are manufactured according to international standards, as well as according to the customer's specific requirements and specifications. More specifically, the company is able to offer its customers complete solutions, i.e., a combination of high value-added products and specialized services, based on the philosophy of one-stop-shop.

Products

Corinth Pipeworks' products are used to carry oil, natural gas, water, CO_2 and slurry and in the construction sector.

Land and underwater oil and natural gas transmission pipelines

Line pipes for oil and gas transmission are manufactured for the energy industry with either internal linings or external coatings to ensure corrosion protection and the problem-free flow of the energy resources being carried. HFIW, HSAW AND LSAW processes guarantee high production reliability and dimensional accuracy.

Depending on their intended use, line pipes used for oil and gas transmission need to meet specific quality characteristics and standard. Compliance with safety standards is a vital prerequisite when manufacturing them.

Casing pipes Casing pipes, using when oil and gas are being pumped, are manufactured using the high frequency welding process (HFIW) and are manufactured at grades H 40 and J 55 in compliance with the requirements of the International Standards (API 5CT / ISO 11960) or customer specifications. The high frequency welding process (HFIW) guarantees reliable production and a high degree of accuracy of when it comes to pipe dimensions. Casing pipes are available to customers either with free ends or with weld-on connectors.

Hollow structural sections

Hollow structural sections are primarily used in construction works, and in metal constructions in particular. They are extremely important structural components in various types of engineering projects and, in particular, in metal constructions. The end products can be round, rectangular or square in shape, while their length is determined by customer specifications in each individual case. Hollow structural sections are manufactured in accordance with the European Standard EN 10219-1.

Line pipes for water transportation

Line pipes for water transportation are manufactured in order to transmit water to long distances networks and to distribute it to places where it will be consumed. Reflecting customer requirements, the pipes can be internally lined or externally coated, thus ensuring corrosion protection and smooth water flow, in compliance with all hygiene and drinking water requirements.

Services

Corinth Pipeworks seeks to be a supplier of first choice in the energy sector and construction. Operating in a high competitive market, the company aims at thorough analysis of customer requirements in order not only to respond effectively to them but also to exceed their expectations. The company, within the framework of providing integrated solutions, offers a range of value-added services to its customers in the domestic and international market:

- Internal lining and external coating of pipes manufactured by other pipe mills.
- Tests on raw materials and end products in line with the EN / ISO 17025 standard at Corinth Pipeworks' accredited laboratory.
- Weld-on connectors units for casing pipes using in drilling/pumping facilities.
- Pipe storage facilities.
- Provide alternative methods for the production of the steel pipes in order to reduce the costs for our customers without compromising though the functionality and the high quality standards of the final product (e.g. use of welded pipes instead of seamless pipes which has significantly greater cost and delivery time), Supply of pipes or subcontracting of pipe coating outside Corinth Pipeworks' own product range, to approved subcontractors as part of large projects, thus enabling us to offer total solutions.
- Combined transportation of pipes, including loading on ships and carriage by sea, carriage by rail or transport by road.

3.4 Substantial Shareholders, Directors and Senior Management

Shareholders

a) Shareholders structure

Share capital of the company, (apart from the share premium), amounts to EUR 96,852,756.78 divided in 124,170,201 common shares with par value EUR 0.78 per share. All share of the Company are listed in the main market of the Athens Stock Exchange. The company's shares are intangible, registered with voting rights.

Based on the Company's Articles of Association the rights and obligations of the shareholders are:

• Right to dividend from the profits of the company. The dividend paid to each shareholder following approval of the financial statements by the General Shareholders' meeting in accordance with the provisions of the relevant decision of the Board of Directors. If a shareholder do not receive the dividend in time, there is

no entitlement for receiving interest for the delay. Entitlement of dividend shall become statute-barred after expiry of five (5) years from the end of the year, in which the dividend became due.

- Preference right in a capital increase and issuance of new shares.
- Participation right in the General Shareholders' meeting.
- The status of a shareholder entails acceptance of the articles of Association and resolutions of the company's bodies, which are consistent with the Articles of Association and the law.
- The company's shares are intangible and the company recognizes only one holder of each share. Every person that has co-beneficiary rights, or the beneficial ownership, or the bare ownership of a company's share, is represented in the General Assembly by a single person appointed by them in agreement. In case of disagreement, this share is not represented.
- The company's shareholders are not liable beyond the nominal value of each share.

b) Restrictions on transfer of shares of the Company

The transfer of the Company's shares is done as defined by Law and no restriction exist in the Company's Articles of Association for the transfer of shares.

c) Significant direct or indirect shareholders in accordance with the Law 3556/2007

The significant shareholders (above 5%) as of December 31st, 2015 are as follows:

• VIOHALCO S.A. with percentage 85.88% of the shares and voting rights

d) Shares with special rights

There are no shares of the Company with special rights.

e) Restrictions on voting rights

There is no provision in the Company's Articles of Association which restricts the voting rights arising from the shares. The voting issues of the Company are analyzed in article 24 of the Company's Articles of Association.

f) Agreements between the shareholders of the Company

The Company is not aware of any agreement between its shareholders.

g) Rules for the appointment and replacement of members of the Board of Directors and amending the Articles of Association

The rules stipulated in the Company's Articles of Association for both appointing and replacing members of the Board of Directors as well as for any amendment in the Article of Association, does not differ from the provisions of Law 2190/1920.

h) Competence of the Board of Directors for the issuance of new shares or for the purchase of own

- In accordance with the provisions of article 13 paragraph 1 subparagraph b and c of Law 2190/1920, the Company's Articles of Association provides that only the General Shareholders' Meeting has the right to decide a share capital increase of the company by issuing new shares, with a decision taken by a majority of at least 2/3 of the votes represented at the meeting.
- The Board of Directors may decide the purchase of own shares by the Company following a decision of the General Shareholders' Meeting in accordance with article 16 paragraphs 5 to 13 of Law 2190/20.
- In accordance with the provisions of article 13 paragraph 9 of Law 2190/1920, the Board of Directors, following a decision of the General Shareholders' Meeting which establishes a program for shares purchase option to its members and staff, in the form of stock option program (Stock Option Plan), issues shares available to the beneficiaries, and increases accordingly the share capital and certifies the relative increase of the share capital. Such program to provide options (Stock Option Plan) has not been approved by the General Shareholders' Meeting of the company.

i) Major Agreements that come into force, be amended or terminated in the event of a change in the control of the Company.

Both the loan obtained during 2014 by the Bank Commerzbank (totaling 47,666,963 Euros) from which it had taken over amount EUR 45,654,094 at 31-12-2015, as well as the bonds issued by the company and taken over entirely by the banks, with total balance amounting to 47,300,000 Euros at 31-12-2015, include in the terms a change of control clause that enables the bond holders and the lenders to terminate either the Loan or the Bonds before the end of their term.

The Company is not aware of any other agreement that will come into force, be amended or terminated in the event of a change in the control of the Company.

The Company does not hold any own share.

Board of Directors

In the Annual General Shareholders' Meeting which took place in Athens on May 26th, 2016 the following people were elected so serve on the Board of Directors with a one year term (the term of the new Board members starts the following day of their election and ends on the date of the calling of the General Shareholders' Meeting of year 2017) the following:

- Konstantinos Bakouris, Executive Member, Chairman of the Board
- Meletios Fikioris, Non-Executive Member, Vice-Chairman of the Board
- Ioannis Stavropoulos, Executive Member
- Adamantios Vasilakis, Non-Executive Member
- Nikolaos Galetas, Independent Non-Executive Member
- Andreas Kyriazis, Independent Non-Executive Member

The CV's of the Board of Directors Members are the following:

• Konstantinos Bakouris, Executive Member, Chairman of the Board

Mr. Konstantinos Bakouris has been Chairman of the Board of Directors of Corinth Pipeworks since 2005, and he is also a BoD member in the associated companies ELVAL and HALCOR. He holds an MBA from DePaul University, Chicago (USA). Since 2000, he has also served as a board member in a number of companies in the Viohalco Group. He is Chairman of International Transparency Hellas (since 2006) and Chairman of the Greek-Russian Business Council. He served as Chairman of the Board of Directors of Net Med NV from 2004 to 2008, as Managing Director of the Organising Committee for the Athens 2004 Olympic Games from 1998 to 2000 and Chairman of the Board of the Hellenic Centre for Investment from 2001 to 2002. He has also served as Chairman of Ralston Energy Systems Europe S.A. and as a member of the Worldwide Business Council of that company from 1986 to 1997. Between 1970 and 1986, he served as CFO, Managing Director, Vice-Chairman and CEO of Union Carbide in both Greece and Europe. Some of his other roles have included President of the European Portable Battery Association, President of the Greek Community of Geneva, member of the Advisory Board of Business Europe, member of the World Presidents' Organisation (WPO), member of the MBA Advisory Board at De Paul University, Chicago as well as Vice- President of the Hellenic Management Association.

• Meletios Fikioris, Non-Executive Member, Vice-Chairman of the Board

Meletis Fikioris has been Vice-Chairman of Corinth Pipeworks' Board of Directors since January 2005. He has been a member of the Athens Bar Association since 1973 acting as legal advisor for various companies or sitting on their Boards of Directors.

• Adamantios Vasilakis, Non-Executive Member

Adamantios Vassilakis graduated with a degree in Political and Diplomatic Studies from Brussels Free University, and also attended the Hios Commercial School. During a long career in the Diplomatic Corps he served in numerous countries including Yugoslavia, the former USSR and the USA, and has held important positions of responsibility within the Hellenic Ministry of Foreign Affairs. In 2002 he was appointed as Permanent Representative of Greece to the United Nations. That same year, the UN appointed him as chief negotiator for Greece in discussions in the name dispute with the Former Yugoslav Republic of Macedonia (F.Y.R.O.M). In 2005 he was promoted to the rank of Ambassador and between 2005 and 2006 represented Greece during the Country's term on the UN Security Council in New York. While sitting on the Security Council, he took part in missions to Central African countries such as Congo, Burundi, Rwanda, Uganda, and Tanzania, as well as Sudan and Afghanistan. He also served as Chairman of the UN Security Council Sanctions Committee for the Ivory Coast and Sudan, as well as Chairman of the Security Council's Informal Working Group on improving the effectiveness of UN sanctions. He was appointed National Representative of Greece in 2007 in the negotiations held under the auspices of the UN to find a permanent name for F.Y.R.O.M. He has been decorated with the Grand Cross of the Order of the Phoenix.

• Ioannis Stavropoulos, Executive Member

Ioannis Stavropoulos graduated from the University of Piraeus and has been working at companies in the Viohalco Group since 1972. He served as CFO of Vitruvit S.A. in 1978, CEO of Hellenic Cables of Messolongi S.A. in 1989, KEM S.A. in 1998 and then at Sidenor S.A. in 1999. He sits as an executive member on the Board of Hellenic Cables S.A. and an ordinary member on the Board of Directors of various other companies in the Viohalco Group.

• Nikolaos Galetas, Independent Non-Executive Member

Nikolaos Galetas is an independent member of the Board of Directors of Corinth Pipeworks. He holds a degree in theology from the University of Athens and has also studied at the Vienna University of Technology (Technische Hochshule Wien). He also holds a degree in electrical engineering from the National Technical University of Athens. During his long career, Mr Galetas has held managerial posts at the Hellenic Industrial Development Bank (HIDB), the Planning and Development Company (EPA) and the National Investment Bank for Industrial Development (ETEBA), where he also served as CEO. Mr Galetas also served as a management consultant for ETEBA and as well as for Eurobank Properties S.A. and has sat on the boards of a large number of companies, including EFG Eurobank Properties REIC and Greek Radio and Television (ERT), where he held the post of Vice-Chairman and several subsidiaries in the ETEBA Group holding the post of Chairman of the Board of Directors during his many years with that Group. Between 1990 and 1992 he was also an advisor to the Ministers of the Interior, Agriculture and Coordination.

• Andreas Kyriazis, Independent Non-Executive Member

Andreas Kyriazis has served on the Company's Board of Directors since 2005. Mr. Kyriazis graduates from the School of Chemistry, Physics and Mathematics of the University of Athens. He has served as Chairman of the Union of Hellenic Chambers, the Union of Balkan Chambers, the Athens Chamber of Commerce and Industry, the Hellenic Productivity Centre, the Hellenic Management Association, and the Hellenic Timber Industry Association. He has also served as Vice Chairman of the Union of the European Chamber of Commerce and Industry and General Secretary of the Association of Greek Chemists.

Corinth Pipeworks' Senior Executives:

Apostolos Papavasileiou, CEO

Apostolos Papavasileiou has held the post of CEO at Corinth Pipeworks since November 2010. He graduated in chemical engineering from the University of Patra School of Engineering and holds an MBA from the University of Salford in Manchester, UK. Mr. Papavasileiou previously worked at Viohalco as Financial Planning, Budgeting and Reporting Director and at the Sidenor Group as Strategy and Investment Planning Director. Prior to that Mr. Papavasileiou held a series of managerial positions in Nestle Group in both Greece and Switzerland (in the town of Vevey), where he was responsible for supply chain management, technical and industrial performance and operations strategies in projects located in various countries around the world.

Ioannis Papadimitriou, CFO

Ioannis Dimitrios Papadimitriou assumed the post of company Financial Director in May 2011. He is an economist and graduate of the Department of Economics of the University of Piraeus. Between 1998 and 2003, he worked as an auditor at PricewaterhouseCoopers. He joined the Corinth Pipeworks Financial Services Department in 2003 and up to 2008 held

various positions of responsibility within the company. Between 2008 and 2011 he worked as Financial Controller at Newlead Holdings, a shipping company listed on NASDAQ.

Athanasios Kotzakaris, Plant Director

Athanasios Kotzakaris has held the post of Thisvi Plant Director since July 2009. He is a metallurgical engineer and graduate of the National Technical University of Athens and holds a postgraduate degree in metals and ceramic materials technology from the University of Manchester's Institute of Science and Technology (UMIST). He began his career at Viohalco in 1996 at KEM S.A. (which subsequently became BET) as Production Engineer. Before coming to Corinth Pipeworks he also worked as Head of Production at Sidenor, as well as Technical Director at the Sovel plant. From 2004 onwards he was made responsible for the Sidenor Group's rolling mills and in 2007 he took up the post of Deputy Plant Director at Corinth Pipeworks.

Athanasios Tazedakis, Deputy Plant Director / Technology and Development Director

Since 2012 Mr. Athanasios Tazedakis has held the post of Deputy Plant Director and Technology and Development Director at Corinth Pipeworks. He graduated from the Mining Engineering and Metallurgy Department of the National Technical University of Athens and holds postgraduate degrees (a M.Sc. and Ph.D.) in welding from Cranfield University in the United Kingdom. He began his career at Corinth Pipeworks back in 1999 and since then has held various key posts such as Quality Director and ERW / HFI Mill Director at the Thisvi Plant.

Nikolaos Sarsentis, Raw Materials Procurement Director

Nikolaos Sarsentis has been working at Corinth Pipeworks since 2011. He graduated in mechanical engineering from University College London with a M.Sc. in advanced applied mechanics and in management science from the University of London's Imperial College of Science and Technology. He joined the Sidenor Group in 2006 as pipe sector Operational Director. Prior to that Mr Sarsentis held managerial posts at the companies Friesland Foods, Tetra Pak, Alfa Laval and Diamant Boart.

Ilias Bekiros, Commercial Director

Mr. Ilias Bekiros took up the post of Corinth Pipeworks' Commercial Director in 2014. He has a degree in mechanical engineering from the National Technical University of Athens, and an MBA from the Athens University of Economics and Business. From 2005 onwards Mr. Bekiros worked as Head of Product and Sales at Sidenor in charge of various products. Before switching to Corinth Pipeworks, from early 2013 he held the post of Sales Director for structural steel and hot rolled sheet metal.

Grigoris Kakanelis, Human Resources Director

Grigoris Kakanelis has held the post of Human Resources Director at Corinth Pipeworks since 2004. Mr. Kakanelis graduated from the Department of Applied Informatics at the Athens University of Economics and Business and holds a degree in Business Administration from ALBA. He began his professional career with Corinth Pipeworks in 1997 as a Head of the IT Department and Head of the Shareholder Department. He was appointed as Head of Administrative Services and Human Resources in 2000.

Nikolaos Voudouris, Quality Director

Mr. Nikolaos Voudouris has held the post of Corinth Pipeworks Quality Director since 2012. He has a bachelor's degree and Ph.D. from the University of Patra's Department of Chemical Engineering. He also prepared a thesis on metallurgical materials at RWTH Aachen in Germany. Since joining Corinth Pipeworks in 2002 he has held various positions of responsibility as Quality Control Director, Head of Quality Control and Head of the Quality Control Lab.

Alexandra Tzanetopoulou, Legal Advisor

Mrs. Alexandra Tzanetopoulou has served as Corinth Pipeworks' Legal Advisor since 2004. She is an attorney at law called to the bar of the Court of Appeal and a member of the Athens Bar Association. She also has an Executive M.Sc. in International and European Economic Studies from the Athens University of Economics and Business. Just some of her areas of expertise are international trade issues, international tender procedures, insurance law (and industrial risk insurance in particular), risk management and business financing. She graduate from the Athens Law School of the National and Capodistrian University of Athens and also holds a Diploma in Management Studies from Alba Graduate Business School. In 2013 she graduated from the Executive Training Centre of the Athens University of Economics and Business receiving a Diploma in Negotiations.

3.5 Participation of BoD members to other affiliated companies

Mr. Konstantinos Bakouris, Executive Member, Chairman of the Board of Directors of Corinth Pipeworks S.A., is also a Board of Directors member of the companies' ELVAL S.A., SOVEL S.A., TEKA SYSTEMS S.A., HALCOR S.A. and METALIGN S.A.

Mr. Meletios Fikioris, Vice-Chairman of the Board of Directors of Corinth Pipeworks S.A., is also a Board of Directors member (Chairman) of the companies KIFISSOS MALL S.A., COMMERCIAL CORINTH PARK S.A. and XENKA S.A.

Mr. Ioannis Stavropoulos, Executive member of the Board of Directors of Corinth Pipeworks S.A., is also a Board of Directors member of the companies VET S.A. (Chairman) and Hellenic Cables S.A.

Mr. Andreas Kyriazis, Independent Non-Executive member of the Board of Directors of Corinth Pipeworks S.A., is also a Board of Directors member of the companies' ELVAL S.A., HELLENIC CABLES S.A. and HALCOR S.A.

Mr. Nikolaos Galetas, Independent Non-Executive member of the Board of Directors of Corinth Pipeworks S.A., is also a Board of Directors member of the companies HELLENIC CABLES S.A. and HALCOR S.A.

VIOHALCO SA/NV which holds 85.88% of the direct and indirect voting rights in the share capital of Corinth Pipeworks S.A., also participates in the following companies:

COMPANY	(%) of direct and
AEIFOROS BULGARIA S.A.	indirect participation 90.00%
AEIFOROS BOLGARIA S.A. AFSEL S.A.	50.00%
AFSEL S.A. ALMARR JOINT STOCK COMPANY	20.46%
	0.01%
ALUBUILD SRL	100.00%
ALURAME S.P.A.	94.45%
AUTOMATIC WIRE MACHINES A.W.M.S	40.10%
BIODIESEL S.A.	46.43%
BRIDGNORTH ALUMINIUM LTD	75.00%
CPW AMERICA CO.	85.88%
	51.47%
	51.47%
DOJRAN STEEL DOOEL	100.00%
DOMOPLEX LTD	45.00%
ELPEDISON S.A.	1.71%
ELVAL COLOUR S.A. (ex. ATHENS)	100.00%
ENERGY SOLUTIONS S.A.	94.54%
ETEM ALBANIA	100.00%
ETEM BULGARIA S.A.	100.00%
ETEM SCG DOO (SERBIA)	100.00%
ETEM SYSTEMS SRL (ROMANIA)	100.00%
FITCO S.A.	68.28%
FULGOR S.A.	51.47%
GENECOS S.A.	84.45%
HUMBEL LIMITED (CYPRUS)	85.88%
ICME ECAB S.A.	50.75%
INTEGRATED WASTE MANAGEMENT S.A.	90.00%
INTERNATIONAL TRADE	99.84%
JOSTDEX LIMITED (CYPRUS)	99.83%
KIFISSOS MALL S.A.	54.43%
LESCO	51.47%
LESCO ROMANIA S.A.	33.46%
LLC ETEM SYSTEMS (OYKPANIA)	100.00%
METAL AGENCIES L.T.D.	79.20%
METALCO BULGARIA S.A. (BULGARIA)	100.00%
METALIGN S.A.	100.00%
METALVALIUS LTD (ΠΡΩΗΝ COPPERV	100.01%
MKC METALL KUNDEN CENTER GMB	85.28%
MOPPETS LIMITED (CYPRUS)	100.00%
NOVAL S.A.	100.00%
NOVOMETAL DOO SKOPJE	100.01%
PORT SVISHTOV WEST S.A.	73.09%
PRISTANISHTEN KOMPLEX SVILOSA	73.09%
PROSAL TUBES S.A.	100.00%
QUANTUM PROFILES	100.00%
SANIPARK S.A.	100.00%
SIDEBALK STEEL DOO (SERBIA)	100.00%
SIDERAL SHPK (ALBANIA)	99.83%
SIDEROM STEEL SRL	100.00%
SIGMA IC. S.A.	69.28%
SOFIA MED AD	71.81%
SOVEL S.A.	92.87%
STEELMET (CYPRUS) LIMITED	75.87%
STEELMET (CYPROS) LIMITED STEELMET ROMANIA S.A.	87.31%
STOMANA INDUSTRY S.A.	100.00%
TECHOR (ex EVITE)	68.28%

COMPANY	(%) of direct and
COMPANY	indirect participation
TEKA SYSTEMS A.E	50.01%
TEPROMETAL A.G	85.28%
WARSAW TUBULARS TRADING SP.ZO.	85.88%
ΖΑΟ ΤΜΚ-CPW (ΡΩΣΙΑ)	42.09%
AEIFOROS STEEL PROCESSING	90.00%
ANAMET S.A.	100.01%
ANOXAL S.A.	100.00%
ANTIMET S.A.	100.00%
ATTIKI S.A.	75.00%
V.E.MET S.A.	100.00%
VEPAL S.A.	100.00%
VET. S.A.	85.89%
VI. ENER S.A. ENERGY COMPANY	93.44%
VI. ENER S.A. AG. ANARGYRON ENERGY	93.45%
VI. ENER S.A. AG. DIMITRIOU ENERGY	93.45%
VIANATT INDUSTRIAL RECYCLE	100.01%
VIEM LTD	99.90%
VIEXAL S.A.	91.54%
VIOMAL S.A.	50.00%
VITROOUVIT S.A.	100.00%
DIA.VI.PE.THI.V S.A.	92.57%
E.VI.KE S.A.	85.89%
E.K.AN.AL. S.A.	14.29%
EVETAM S.A.	3.84%
EL.V.AL. S.A.	100.00%
ELKEME S.A.	88.43%
ELVAL HOLDINGS S.A.	68.39%
HELLENIC CABLES S.A.	51.47%
HELLENIC STEEL COMMERCE S.A.	47.03%
CORINTH COMMERCIAL PARK S.A.	100.00%
ERGOSTIL S.A.	45.53%
ERLICON S.A.	99.95%
ETEM COMMERCIAL S.A.	100.00%
ETIL S.A.	69.98%
THERMOLITH S.A.	63.00%
ATTIKA STEEL INDUSTRY S.A.	50.00%
XENKA S.A.	100.00%
PORALOU HELLAS S.A.	50.00%
PRALOU HELLAS S.A. PR.A.K.SI.S. S.A.	61.00%
SANITAS S.A.	
	100.00%
SANITAS REPRESANTATIVES	100.00%
SIDENOR STEEL INDUSTRY S.A.	100.00%
SIDMA S.A.	33.74%
STEELMET S.A.	75.87%
SY.ME.TAL. S.A.	100.00%
SIMM.EP S.A.	51.47%
CORINTH PIPEWORKS S.A.	85.89%
STEEL PROCESSING TECHNOLOGY	20.00%
TECHNOLOGICAL PARK OF THESSALIA	0.00%
FLOKOS S.A.	87.68%
HALCOR S.A.	68.28%
HALCOR RESEARCH & DEVELOPMENT S.A.	47.80%

3.6 Corinth Pipeworks' corporate purpose and other changes in its corporate Articles of Association.

In the Annual General Shareholders' Meeting held on 26/5/2016, it was decided to change the Company's name (article 1 of the Articles of Association) to:

"CORINTH PIPEWORKS HOLDINGS S.A."

Furthermore, it was decided to amend article 3 of the Articles of Association to:

"The purpose of the Company is:

a) The purchase and sales of shares of companies and legal entity of any kind and economic activity, domestic or foreign as well as the possession and management of such investments.

b) The financing of the companies and legal entities to which the Company participates.

c) The undertaking of any kind of economic, commercial and industrial activity, including the exploitation and utilization of real estate and industrial property rights and any kind of investment that serves, in any way, the above purpose."

4. EFFECTS ON CORINTH PIPEWORKS' BUSINESS FROM THE SPIN-OFF

4.1 Effects on main industrial and trading activities before the spin-off

The main activity of the company before the spin-off of the sector was the production and sale of steel pipes for oil and gas transmission pipes, water pipes, as well as production and sales of hollow section for the construction industry. Another main activity was the trade of pipes for the water construction sector. The turnover of Corinth Pipeworks S.A. per sector of activity, during the last five years 2011 – 2015, was the following:

Sales analysis per sector - Company information (in '000s EUR)											
	2011		2012		2013		2014		2015		
Production and sales of pipes and hollow sections	250,410,046	100.0%	211,991,727	100.0%	157,308,652	100.0%	161,310,383	100.0%	249,877,342	97.2%	
Commercial sales of pipes for water and construction	0	0.0%	0	0.0%	0	0.0%	0	0.0%	7,292,289	2.8%	

Sales analysis per sector - Consolidated information (in '000s EUR)											
	2011		2012		2013		2014		2015		
Production and sales of pipes and hollow sections	264,143,644	100.0%	234,666,474	100.0%	165,364,869	100.0%	188,190,375	100.0%	288,931,293	97.5%	
Commercial sales of pipes for water and construction	0	0.0%	0	0.0%	0	0.0%	0	0.0%	7,292,289	2.5%	

The sector relating to the trade of pipes for the water construction sector was acquired in May 2015 and for that reason its contribution to Group's turnover for 2015 was minor and zero for the previous years.

4.2 Corporate purpose and business of the listed Corinth Pipeworks after the spin-off

The Company after the contribution of the Spin-off sector to its 100% subsidiary E.VI.KE S.A., apart from the possession and management of investments, will operate the trading sector of pipes for water and construction industry. Furthermore, the Company will participate in real estate investments which will create potential profits.

Given that, Corinth Pipeworks S.A. holds the 100% of E.VI.KE S.A. which absorbs the spin-off sector, there will be no change in the activity of the Group since its consolidated financial statements will include the whole activity of the Group as it was before the spin-off.

4.3 Changes in corporate purpose and other changes in Corinth Pipeworks' S.A. articles of Association

In the Annual General Shareholders' Meeting held on 26/5/2016, it was decided to change the Company's name (article 1 of the Articles of Association) to:

"CORINTH PIPEWORKS HOLDINGS S.A."

Furthermore, it was decided to amend article 3 of the Articles of Association to:

"The purpose of the Company is:

a) The purchase and sales of shares of companies and legal entity of any kind and economic activity, domestic or foreign as well as the possession and management of such investments.

b) The financing of the companies and legal entities to which the Company participates.

c) The undertaking of any kind of economic, commercial and industrial activity, including the exploitation and utilization of real estate and industrial property rights and any kind of investment that serves, in any way, the above purpose."

4.4 Future plans of the company after the spin-off

The spin-off of the sector will facilitate the undertaking of major international projects, the forming of strategic partnerships and financing the pipe production sector. It also forms part of an overall plan for increasing its production activity in Greece.

Regarding the investment plan, we would like to emphasize that it will not be affected from the spin-off since the company has already completed in the first five months of 2016 its major investment plan which started in 2013 with the construction of a new plant for the production of large diameter pipes relating mainly to deep underwater pipelines (LSAW), the pipe production unit of 24 meter pipes, as well as the upgradation of internal and external coating units for 24 meters pipes. With regards to the small scale investment plan of the spin-off sector, this relates to minor projects that do not exceed \in 3 million per year and will not be affected by the spin-off.

4.5 Group corporate structure after the spin-off

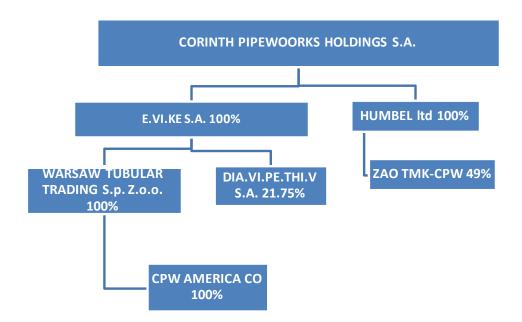
The contribution of the below-mentioned subsidiaries and affiliated companies to the 100% subsidiary E.VI.KE S.A. will not have substantial impact to the Group's structure.

	Perce	entage
SUBSIDIARIES	Direct	Indirect
WARSAW TUBULARS TRADING Sp. Z.o.o.	100%	
CPW AMERICA CO*		100%
E.VI.KE S.A.	100%	

	Perce	entage
Affiliated companies	Direct	Indirect
DIA.BI.PE.THI.V. S.A.	21.75%	

*Note: Participation of Corinth Pipeworks to CPW AMERICA CO. is indirect since the US Company is a direct 100% subsidiary of WARSAW TUBULARS TRADING Sp. Z.o.o.

The structure of the group Corinth Pipeworks Holdings S.A. after the spin-off of the sector will be the following:



4.6 Spin-off sector contribution to the results of Corinth Pipeworks

The contribution of the industrial and commercial activities of the pipe and hollow section sector represents, according to the transformation Balance Sheet of 31/12/2015, 92.3% of the Company's fixed assets (including investments) and its total assets. Furthermore, 96% of profit before taxes will be attributable to the spin-off sector. The trade of pipes for the water and construction industry, which stays in the Company had an annual turnover of 7.3 mil.

The contributing assets, will be included in the consolidated financial statements of the Company, thus the consolidated results will remain the same since along with the results of the spin-off sector, the consolidated results will include also those of the trade of pipes for the water and construction industry as well as the profit (or loss) share from the company *ZAO TMK -CPW*.

5. INFORMATION ABOUT E.VI.KE S.A.

5.1 Business and corporate purpose

The company "E.VI.KE S.A. Investment, Industrial and Metals Trading, Real Estate and Construction Enterprises Societe Anonyme" was founded on 9/10/2000. Purpose of the company is the manufacturing and real estate activities, the industrial manufacturing and trade of metals in general and relevant species, distribution activities, investments in other companies of the same or related purpose and cooperation with them to achieve its purpose as well as the development of any related business.

5.2 Major Shareholders, Directors and common Senior Management

E.VI.KE S.A. is a 100% subsidiary of Corinth Pipeworks S.A.

At the annual General Shareholders' meeting of the company which was held on June 30th, 2015 there were elected the following members for the Board of Directors with a two-year tenor:

- 1. Charalampos Metaxopoulos, Chairman
- 2. Georgios Stergiopoulos, Vice-chairman
- 3. Konstantinos Kefalas, Member
- 4. Christos Emmanouil Dimitrakopoulos, Member
- 5. Theodoros Valmas, Member

At the Board of Directors meeting of the company E.VI.KE S.A. on June 30th, 2016, it was decided to entrust the representation of the company to Mr. Charalampos Metaxopoulos, Mr. Georgios Stergiopoulos, Mr. Konstantinos Kefalas and Mr. Theodoros Valmas.

At the extraordinary General Shareholders' meeting of E.VI.KE S.A., which was held on May 26th, 2016, there was no change either on the members of the Board of Directors or the representors of the company. It was decided though the change of the company's name from "E.VI.KE S.A. Investment, Industrial and Metals Trading, Real Estate and Construction Enterprises Societe Anonyme", to "Corinth Pipeworks Pipe Industry S.A."

At the annual General Shareholders' meeting of "Corinth Pipeworks Pipe Industry S.A.", which was held on June 8th, 2016, there were elected the following members of the Board of Directors:

- 1. Konstantinos Bakouris, Chairman
- 2. Meletios Fikioris, Vice-chairman
- 3. Adamantios Vasilakis, Member
- 4. Ioannis Stavropoulos, Member
- 5. Nikolaos Galetas, Member
- 6. Andreas Kyriazis, Member

At the Board of Directors meeting of Corinth Pipeworks Pipe Industry S.A., which was held on June 8th, 2016, it was decided to entrust the representation of the company to Mr.

Konstantinos Bakouris, Mr. Apostolos Papavasileiou, Mr. Ioannis Stavropoulos, Mr. Ioannis Panagiotopoulos, Mr. Charalampos Papanikolaou, Mr. Ioannis Dimitrios Papadimitriou, Mr. Nikolaos Sarsentis and Mr. Theofanis Alexopoulos.

5.3 Changes in Articles of Association

At the extraordinary General Shareholders' meeting of the company, held on May 26th, 2016, it was decided the following amendments of the articles 1, 3 and 5 of the company's Articles of Association:

"Article 1.

A company with name "Corinth Pipeworks Pipe Industry S.A." is formed with distinctive title Corinth Pipeworks S.A. For the international business of the company the name and the distinctive title of the company can be written in the exact translation or with Latin characters."

"Article 3.

The purpose of the company is the production and sale of pipes of any kind, pipe materials and their parts, as well as the construction and management of pipelines.

Furthermore, the company may:

A. To acquire securities and participate in portfolio investment companies, and

B. To participate in companies for the administration and management of industrial areas, as well as to companies with the same purpose."

"Article 5.

The initial share capital of the company was 20,000,000 Greek drachmas, divided in 20,000 common shares with 1,000 Greek drachma par value each:

a) On June 27th, 2003, the annual General Shareholders' meeting, it was decided the conversion of the share capital and the share par value to euros in accordance with the provisions of the Law 2842/2002. Following this decision the par value per share was rounded at 2.93 euro and the share capital was reduced by 94 euro. This difference was transferred to the account "differences from the conversion of share capital to euro",

c) On May 26th, 2016, the extraordinary General Shareholders' meeting, decided to increase the share capital of the company by 78,247,710 euros with the issuance of 26,705,700 new shares with par value 1.93 euro each, following the absorption of the industrial and commercial activities of the pipe and hollow section sector of the company Corinth Pipeworks S.A. in accordance with the provisions of article 52 of Law 4172/2013 and the provisions of the Law 2190/1920.

Thus, the new share capital of the company is seventy eight million three hundred and six thousands three hundred and one euro (78,306,301.00 \in), divided in twenty six million seven hundred and twenty five thousands seven hundred (26,725,700) shares, with par value 2 euros and ninety three cents (2.93 \in) per share".

5.4 Balance sheet of E.VI.KE S.A. before the absorption of the spin-off sector

The basic financial information of the company before the absorption of the abovementioned industrial and commercial pipe and hollow sections sector is the following:

Balance Sheet (Amounts in Euro)	31/12/2015	31/12/2014	31/12/2013
ASSETS	<u> </u>		
Non-current assets			
Tangible fixed assets			
Investments in associated companies			
Investments in subsidiary companies			
Spin off new equity (Investment in E.VI.KE. S.A.)			
Trade and other receivables			-
Current assets			
Inventories			
	170	530	F.0.1
Trade and other receivables	179	528	581
Cash and cash equivalents	29,655	31,708	33,426
	29,834	32,236	34,007
Total assets	29,834	32,236	34,007
EQUITY			
Equity attributable to shareholders of the company			
Share capital	58,600	58,600	58,600
Reserve from issuance of shares above par			
Other reserves	94	94	94
Profit / Losses carried forward	(28,860)	(26,458)	(24,687)
Total equity	29,834	32,236	34,007
LIABILITIES			
Long-term liabilities			
Deferred tax liabilities			
Liabilities for remunaration to retired personnel			
Other long-term liabilities			
	-	-	-
Short-term liabilities			
Suppliers and other liabilities			
Loans			
	-	-	-
Total liabilities	-	-	-
Total equity and liabilities	29,834	32,236	34,007

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

Income statement (amounts in EURO)	31/12/2015	31/12/2014	31/12/2013
Sales			
Cost of sales			
Gross Profit	0	0	0
Other income			
Selling expenses			
Administrative expenses	-2,728	-2,605	-2,829
Other expenses			
Operating profit / (loss)	-2,728	-2,605	-2,829
Finance income	326	834	1,183
Finance expenses			
Share of profit from associates			
Profit / (Loss) before taxes	-2,402	-1,771	-1,645
Income tax			
Profit / (Loss) after tax	-2,402	-1,771	-1,645

5.5 Balance sheet of E.VI.KE S.A. after the absorption of the sector

Balance sheet of E.VI.KE S.A. as of 31/12/2015 before and after the absorption of the spinoff sector (in accordance with IFRS):

Balance Sheet (Amounts in Euro)	E.VI.KE before absorption of sector	Spin-off Sector	E.VI.KE after absorption of sector
ASSETS		<u> </u>	
Non-current assets			
Tangible fixed assets	-	183,509,534	183,509,534
Investments in associated companies	-	629,485	629,485
Investments in subsidiary companies	-	1,073,950	1,073,950
Spin off new equity (Investment in E.VI.KE. S.A.)	-		-
Trade and other receivables	-	4,709,150	4,709,150
		189,922,119	189,922,119
Current assets			
Inventories	-	66,547,689	66,547,689
Trade and other receivables	179	47,790,979	47,791,158
Cash and cash equivalents	- 29,655	۔ 3,075,112	- 3,104,767
	29,834	117,413,780	117,443,614
Total assets	29,834	307,335,899	307,365,733
EQUITY			
Equity attributable to shareholders of the company			
Share capital	58,600	78,247,701	78,306,301
Reserve from issuance of shares above par	-	-	-
Other reserves	94	18,986,281	18,986,375
Profit / Losses carried forward	(28,860)	25,071,684	25,042,824
Total equity	29,834	122,305,666	122,335,500
LIABILITIES			
Long-term liabilities			
Loans	-	76,625,469	76,625,469
Deferred tax liabilities	-	16,815,599	16,815,599
Liabilities for remunaration to retired personnel	-	1,223,258	1,223,258
Other long-term liabilities		137,753	137,753
		94,802,079	94,802,079
Short-term liabilities			
Suppliers and other liabilities	-	44,128,154	44,128,154
Loans		46,100,000	46,100,000
	<u> </u>	90,228,154	90,228,154
Total liabilities	-	185,030,233	185,030,233
Total equity and liabilities	29,834	307,335,899	307,365,733

5.6 Profit distribution policy of E.VI.KE S.A.

The company E.VI.KE S.A. has not made any dividend distribution for the last three years.

It is estimated that the company's dividend policy would not differ from the applied until now from Corinth Pipeworks S.A. and depends on the cash and investment needs of the company.

5.7 Company prospects after the spin-off

The main activity of eE.VI.KE S.A. before the absorption of the afore-mentioned sector was the construction and real estate activities, the manufacturing and trade of metals in general and related species, distributorships, the investments through its participation in other companies of the same or related purpose and cooperating with them to achieve its purpose as well as the development of any related business.

With the absorption of the afore-mentioned sector, the company will operate in the business for the production and sale of transmission pipes, for gas, oil and other gases, for the production and sale of hollow sections for the construction industry through its manufacturing facilities located in the industrial area of Thisvi in Viotia. With the absorption of the sector, the company inherits the significant advantages of the transferring company which is the accumulated experience of Corinth Pipeworks S.A., the export orientation and the ability to combine its extensive production capacity with the wide range of products, which are important elements in order to be among the leading companies in the industry, worldwide.

5.8 Turnover of E.VI.KE S.A. for the period 2012 - 2015

For the last five years the turnover of E.VI.KE S.A. was zero.

APPENDICES

Financial reports of Corinth Pipeworks S.A. and E.VI.KE S.A. for the last 3 fiscal years:

		C			STRY	AND REAL ESTATE				
	-		Financial da	e Registry of S.A.: Athens Towe ta and information	: 1343/06/B/86/ er, Building B' n for the perio	35 and General Commercial Reg. Number 2647010 ; 2-4 Mesogeion Av., Athens d from January 1, 2015 to December 31, 2015				
The flaures and information illustrated below						ir annual financial statements, consolidated or no PIPEWORKS S.A. (the Company) and its GROUP. We advise to			cision or other transactio	n concernina the
·	. , , , ,					financial statements together with the report on the review, ar				<u>-</u>
Date of approval by Board of Directors: March Supervising authority Ministry	ry of Development (departm			Vaccilakis Adamandi	os Mombor Sta	uranaulas konnis. Mamber Calabs Nikalaas, Mamber Ku	intis Androns - Mombe			
Certified auditor : Michala	latos Konstantinos		s - vice chairman,	Vassilakis Adamandi	us - Member, Sia	vropoulos Ioannis - Member, Galetas Nikolaos - Member, Kyr	iazis Andreas - Membe	21		
	WATERHOUSECOOPERS, alified opinion	, Audit firm, S. A.								
STATEMENT OF	FINANCIAL POSITION (co					STATEMENT OF COMPREHENS				
	31	GROU 1-Dec-2015	P 31-Dec-2014	COMPA 31-Dec-2015	NY 31-Dec-2014		GROU 1 Jan - 31 Dec 2015 1		COMPAN 1 Jan - 31 Dec 2015 1	IY Jan - 31 Dec 2014
ASSETS						Turnover	296.223.582	188.190.375	257.169.631	161.310.38
Tangible fixed assets Investments in associated companies		183.615.498 10.925.002	155.057.553 12.771.781	183.510.427 1.073.950	154.990.812 1.073.950	Gross profit Profit/(loss) before taxes, financing & investing result	69.797.509 18.510.321	19.210.640 (4.025.993)	61.457.610 12.683.644	16.734.76 (4.874.604
Investments in subsidiary companies Deferred tax assets		- 180.080	- 11.229	11.381.209	11.345.179	Financing and investing results Profit/(loss) before taxes	(6.410.003) 12.100.318	(882.720) (4.908.713)	(7.215.182) 5.468.462	(896.53)
Financial assets Inventories		130.636 69.316.312	153.567 83.726.044	130.636 67.985.707	153.567 80.889.459	Taxation Profit/(loss) after taxes (A)	(4.341.132) 7.759.186	(646.842)	(2.255.377) 3.213.085	(161.650
Trade receivables		16.288.079	43.284.112 9.574.938	15.637.833	27.002.215	Attributable to :				
Cash and cash equivalents Other assets		19.457.363 39.535.475	57.796.998	40.140.547	8.238.357 68.819.039	Owners of the parent company Minority interest	7.759.186	(5.555.555)	3.213.085	(5.932.786
TOTAL ASSETS EQUITY AND LIABILITIES		339.448.445	362.376.222	332.807.189	352.512.578	Other comprehensive income after tax (B) Total comprehensive income after tax (A)+(B)	1.863.668 9.622.854	(10.927.089) (16.482.644)	4.245.685	(4.634.318 (10.567.104
Share capital Other equity items		96.852.757 52.588.084	96.852.757 42.965.230	96.852.757 48.190.041	96.852.757 40.731.271	Attributable to : Owners of the parent company			7 450 330	
Total equity of the owners of the parent compar	any (a)	149.440.841	139.817.987	145.042.798	137.584.028	Minority interest	9.622.854 	(16.482.644)	7.458.770	(10.567.104
Minority interest (b) Total equity (c)=(a)+(b)		149.440.841	139.817.987	145.042.798	137.584.028	Earnings per share after taxes - basic and reduced	9.622.854 0,0625	-0,0447	7.458.770 0,0259	(10.567.104
Long term loans Provisions/other long term liabilities		76.625.469 1.361.011	76.796.642 1.372.878	76.625.469 1.361.011	76.796.642 1.372.878	Profit/(loss) before taxes, financing & investing results and depreciation	26.381.908	3.608.374	20.526.807	2.735.62
Deferred tax liabilities Financial items		16.995.159 495.457	13.093.993 6.726.244	16.815.599 495.457	13.076.382 6.726.244	Additional data and information:				
Short term loans		58.986.889	32.311.762	58.986.889	32.311.762					
Other short term liabilities Total liabilities (d)	_	35.543.619 190.007.604	92.256.716 222.558.235	33.479.966 187.764.391	84.644.642 214.928.550	 The companies of the Group with their respective countries <u>Full consolidation method</u>: 	Participation P	ercentage holding	Country	tinancial
TOTAL EQUITY AND LIABILITIES (c) + (d)		339.448.445	362.376.222	332.807.189	352.512.578	CPW America Co HUMBEL Ltd	Indirect Direct	100% 100%	USA CYPRUS	
STATEMENT OF	F CHANGES IN EQUITY (co			unts in € COMPA	ND/	WARSAW TUBULAR TRADING SP.ZO.O.	Direct	100%	POLAND	
	31	GROU 1-Dec-2015	P 31-Dec-2014		NY 31-Dec-2014	Equity consolidation method	Direct	100%	GREECE	
Equity at the beginning of the period (1/1/2015 respectively)	5 & 01/01/2014	139.817.987	156.300.631	137.584.028		ZAO TMK-CPW	Indirect	49.00%	RUSSIA	
Total comprehensive income after tax (from co	optiquing operations)	0 100 051			148.151.131	DIA.VI.PE.THIV. SA	Direct	21,75%	GREECE	
		9.622.854	(16.482.644)	7.458.770	(10.567.104)	DIA.VI.PE.THIV. SA 2. The financial statements of the company are consoli	Direct idated in the full cons	21,75% plidation method in th	GREECE	of S Viohalco S.
Equity at the end of the period (31/12/2015 and		9.622.854	(16.482.644) 139.817.987			DIA.VI.PE.THIV. SA 2. The financial statements of the company are consoli incorporated in Belgium, which participates in the company!	Direct idated in the full consi s share capital with 85,8	21,75% olidation method in ti 38%.	GREECE he financial statements	
Equity at the end of the period (31/12/2015 and respectively)		149.440.841 dated and compa	139.817.987 any's) Amounts ir	7.458.770 145.042.798	(10.567.104) 137.584.027	DIA VLPE:THIV. SA 2. The financial statements of the company are consoli incorporated in Belgium, which participates in the company's 3. At the balance sheet date, there were lawsuits against the provisions have been formed whenever deemed necessar	Direct idated in the full consi s share capital with 85,6 Company (and the Gro	21,75% blidation method in ti 88%. bup) amounting to € 1:	GREECE he financial statements 37.753. Against the above	e mentioned case
Equity at the end of the period (31/12/2015 and respectively)	d 31/12/2014 DW STATEMENT (consolic	149.440.841 dated and compa GROU	139.817.987 any's) Amounts ir P	7.458.770 145.042.798	(10.567.104) 137.584.027	DA.VI.PE.THIV. SA 2. The financial statements of the company are consoli incorporated in Belgium, which participates in the company: 3. At the balance sheed date, there were lansuits against the provisions have been formed whenever deemed necessar amounting to £50.000.	Direct idated in the full consist s share capital with 85,8 Company (and the Gro y. The Company and int to € 56.760.000 (20)	21,75% bilidation method in ti 88%. bup) amounting to $\in 1$: the Group have form $14:\in 56.760.000$).	GREECE he financial statements 37.753. Against the abow ed provisions for tax una	e mentioned case udited fiscal year
Equily at the end of the period (31/12/2015 and respectively) CASH FLO Operating activities	d 31/12/2014 DW STATEMENT (consolic	149.440.841 dated and compa GROU an - 31 Dec 2015 1	139.817.987 any's) Amounts ir P I Jan - 31 Dec 2014	7.458.770 145.042.798 n € COMPA 1 Jan - 31 Dec 2015 1	(10.567.104) 137.584.027 NY Jan - 31 Dec 2014	DAVPE_THV_SA 2. The financial statements of the company are consoli incorporated in Belgium, which participates in the company? 3. At the balance sheet date, here were baneald signed the provisions have been formed whenever deemed necessar amounting to \$50,000. 4. The encumbrances on the Company's beed assets amounti- 5. h 2010, the Company has made an impairment to a rec- 5. h 2010, the Company has made an impairment to a rec-	Direct idated in the full consist s share capital with 85,8 Company (and the Gro y. The Company and int to € 56,760.000 (20 eivable of (\$ 24,864.10	21,75% bildation method in th 88%. Supp amounting to \in 1: the Group have form 14.6 56.760.000). 12 or \in 18.627.586) dt	GREECE he financial statements 37.753. Against the abow ed provisions for tax una ue to its overdue status. O	e mentioned case udited fiscal year On 31/12/2015, th
Equily at the end of the period (31/12/2015 and respectively) CASH FLO Operating activities Profif(loss) before taxes	d 31/12/2014 DW STATEMENT (consolic	149.440.841 dated and compa GROU an - 31 Dec 2015 1 12.100.318	139.817.987 any's) Amounts ir P I Jan - 31 Dec 2014 (4.908.713)	7.458.770 145.042.798 n € 1 Jan - 31 Dec 2015 1 5.468.462	(10.567.104) 137.584.027 NY (Jan - 31 Dec 2014 (5.771.136)	DAVPETHV.SA 2. The financial statements of the company are consoli incorporated in Belgium, which participates in the company? 3. At the balance sheet date, here were barealt against he provisions have been formed whenever deemed necessar amounting to 50.000. 4. The encumbrances on the Company's fixed assets amou 5. h 2010, the Company has made an impairment to a re- same amount is valuated c 22.75.620. While Compani- dorementioned date are onging an awhile no final judges	Direct dated in the full cons s share capital with 85,8 Company (and the Gr y. The Company and int to \in 56.760.000 (20 eivable of (\$ 24.864.10 y's judicial actions, b rents have been issuer	21,75% olidation method in th 88%. upp) amounting to € 1: the Group have form 14.€ 56.760.000). 12 or € 18.627.586) du offin in Greece and c 4, the Company consis	GREECE he financial statements 37.753. Against the abow ed provisions for tax una use to its overdue status. (other jurisdictions, for th ders that for the moment	e mentioned case audited fiscal yea On 31/12/2015, th e collection of th there is no reaso
Equily at the end of the period (31/12/2015 and respectively) CASH FLO Operating activities Profif(loss) before taxes	d 31/12/2014 DW STATEMENT (consolic 1.Ja	149.440.841 dated and compa GROU an - 31 Dec 2015 1	139.817.987 any's) Amounts ir P I Jan - 31 Dec 2014	7.458.770 145.042.798 n € COMPA 1 Jan - 31 Dec 2015 1	(10.567.104) 137.584.027 NY (5.771.136) 8.471.171	DAVIPE_THV_SA 2. The financial statements of the company are consoli incorporated in Beglium, which participates in the company? 3. All the balance sheet data, here were lankalls against the provisions have been formed wherever deemed necessar mounting to 5:000.00 4. The encumbrances on the Company's bed assets amounti- 5:h 2010, the Company has made and where here halgues to reside that ere onging and where new tailyound to remetise the provisions amounting to 11:1417:397 (2014: rehered an examt de maxem of the mineral examts).	Direct dated in the full consists share capital with 85,6 Company (and the Gre y. The Company and unt to \in 56,760.000 (20 eivable of (\$ 24,864.10 v/s Judicial actions, bi- tients have been issuec \in 10,258,936) that has	21,75% bilidation method in th 88%. uup) amounting to € 1: the Group have former 14.€ 56.760.000). 2 or € 18.627.586) dt oft in Greece and co 4, the Company consist s formed in its financi	GREECE he financial statements 37.753. Against the abow ed provisions for tax una use to its overdue status. (other jurisdictions, for th ders that for the moment ial statements. Managen	e mentioned case udited fiscal yea On 31/12/2015, the collection of the there is no reason nent estimates the
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capity at the end of the period (31/12/2015 and espectively) CASH FLO Depretating activities variating activities Polifylossy before taxes (digitsments for: class) / losses of fair value of financial item results Amortzation of operating lease rentals (Gains) / losses of fair value of financial item results Amortzation of operating lease rentals (Gains) / losses of fair value of financial item results Amortzation of operating lease rentals (Gains) / losses of fair value of financial item results Amortzation of operating lease rentals (Gains) / losses of fair value of financial item results Amortzation of operating lease rentals (Gains) / losses of form financial item Provisions Remuneration to reining personnel tincene form dividends Non-effecture portage alignments Foreign exchange differences Dacrosse / (increase) of forevabalies Increase / (decrease) of the liabilities (exception increase / (decrease) of the liabilities (exception increase / (decrease) of the liabilities (exception increase of classes Sale of financial assets at fair value through pro- varchase of financial assets at fair value through pro- tructarks (colording coparisition of subsidiary Oradic Lash (used of log generated from investic capation of subsidiary Oradic Lash (used of log generated from investic capation of subsidiary Oradic Lash (used in generated from finan- ket (decrea	asseb asseb is in fair value through ting activities (a) oft or loss ting activities (b) incing activities (c) incing activities (149.440.841 149.440.841 dated and compe GROU an.31 Dec 2015 1 2.100.318 8.558.223 2.856 90.682 90.682 90.682 2.856 2.138 3.358.163 (1.1510.501) (244.523) 11.051.567 45.248.66 (48.523.058) (2.33.0425) 2.7339.938 (37.109.198) 693.144 (696.000) 81.381 601.440 (3.749) (3.3158.82) (3.139.198) 693.144 (696.000) 81.381 601.440 (3.749) (3.3158.82) (3.319.198) 9.422.959 9.422.95 9.422.95 9.422.95 9.422.95 9.422.95 9.44 1.45 1.45 1.45 1.45 1.45 1.45 1.45 1	139,817.987 any's) Amounts in P (4,908,713) 8,495,308 (72,753) - 0,0682 (72,753) - 0,0682 (72,753) - 0,0682 (72,753) - 0,0682 (72,753) - 0,0682 (72,2496) 3,141,748 (143,161) 155,993 (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,523) (2146,524) (2146,525) (2146,524) (2146,524) (2146,525) (2146,524) (2146,524) (2146,525) (2146,524) (2124,524) (2124	7.458.770 145.042.798 n { COMPA 1.4m-31 Dec 2015 1.4m-31 Dec 2015 1.5.468.462 8.529.797 2.856 90.682 .76.855 7.997.037 .2.256 90.682 .76.855 7.997.037 .2.256 90.682 .705.005 .7.977.037 .2.257 .2.257 .7.217.517.51 .7.217.517.517.517.517.517.517.517.517.517.5	(10.567.104) 137.584.027 NV (J.307.31.062.2014 (5.771.136) 8.471.171 (76.539) 90.682 (111.597) 3.141.322 (143.161) 165.093 (2133.193) 5.904.663 1.155.903 (235.596) (29.55.906) (29.55.906) (29.55.906) (29.55.906) (29.55.906) (29.584.647) (51.003.641) 3.699.400 111.597 (23.5639) (29.584.647) (51.003.641) 3.699.400 111.597 (11.097) (23.5639) (29.584.647) (11.097) (11.097) (21.33.193) (45.059.451) 1.55.546.220 (10.436.755) (11.409.189) 3.9182.199 3.1159 3.9182.199 3.1159 3.9182.199 3.11	DAMPETHIN SA 2. The financial sistements of the company are consoli incorporate in Beigium, which participates in the company 3. Af the balance sheeld dat, here were lewed is against the provisions have been formed whenever deemed necessar amounting to 55.000. 4. The encumbrances on the Company's fixed assets amounts as 2010, the Company has made an impairment to a rec- same amount is valuaded 7.27.86.200. While Company aforementioned debt are on going and while no final judge to revise the provisions amounting to 1.11.11.597 (2014; the Court of Cassion in Daba judget to a special more aforementioned debt are on going and while no final judget to revise the provision in Daba judget to approximate the result fectoral counterclaim and of the provision in Daba judget to revise the provision in Daba judget to approximate the result fectoral counterclaim and the Orongary scatterer related in the dismiss the counterclaim anised by Company's customer in addition the Company to ensure lis rights under the Co- preseautionary science and the current provide. Git 8. Councilables and and sciences and fixed assets, stares to Company table end of the current provides, stare to the Company at the end of the current provides, stare 10. Purchases of goods, services, and sates, stares 10. Purchase soft does and the account Transtont, are in Purchase of goods, services and flored assets. 11. The other comprehensive income after tax are : 12. Transdated differences from investment in associates Profit(loss) after taxes arising from change of fair value of cash for hodget. 13. Due to the change of the tax rate from 20% to 29%, an current period. 13. Due to the change of the tax rate from 20% to 29%, an current period.	Direct diated in the full consist share capital with 65,1 Company (and the GX). The Company and the 56,760,000 (20 evable of (52,48,41) evable of (21,75% obidation method in th 8%. Sup) amounting to C1 46 Group have form: 14.4 56 760 0000). 2 or C1 84,627,580 du in Greece and c in the Group have form: in the	GREECE he financial statements 37.753. Against the above of provisions for tax unc ed provisions for tax unc here is boverdue status. Con- field is attachments. Managen diversion is capital the Company and order all statements. Managen elihood of an outdow of sissued in interim pro mentioned case. Up unti and statements in the sissue of a convert of the sissue of a converting the C of the sissue of a line frame convert 2000 for the sissue of the sissue of a line frame convert convert a 1102/2015 4.1147.812 4.245.6685 a cocurred and affects of the sissue of the	e mentioned cass uutilied liscal yea of a 31/12/2015, g e collection of t there is no reass ment estimates his hat recognized t d the set off to 1 the counterclaim performance of the counterclaim ceedings impose a 31/12/2015 the aroup's companie the Group and the ceedings impose a 31/12/2015 the aroup's companie the Group and the aroup's companie the Group and the aroup's companie the Group and the aroup's companie (4.634.31 par amounting cial benefits from d the results of the MANAGER

	Com	PIP pany's No in the			35 and General Commercial Reg. Number 26470	-			
	Com		Athens Tow	er, Building B	, 2-4 Mesogeion Av., Athens	1000			
(pub)	lished as per L.2 [.]				d from January 1, 2014 to December 31, 2014 ir annual financial statements, consolidated or r	not according to IFR	S)		
The figures and information illustrated below, aim at providing sum	mary general informa	ation about the finar	ncial position and res	ults of CORINTH F	PIPEWORKS S.A. (the Company) and its GROUP. We advise	e the reader, before mak		cision or other transaction	n concerning t
Website: www.cpw.gr	Company, to v	isit the Company's	web site where the o	condensea interim	financial statements together with the report on the review,	are upioaded.			
Date of approval by Board of Directors: March 10, 2015 Supervising authority Ministry of Development (dep	ortmont for limited on	mpapies)							
Board of Directors Bakouris Konstantinos - Chair	rman, Fikioris Meletio		Vassilakis Adamand	ios - Member, Sta	vropoulos Ioannis - Member, Galetas Nikolaos - Member, H	Syriazis Andreas - Memb	er		
Audit firm : PRICEWATERHOUSECOOPE Review audit type : Unqualified opinion	ERS, Audit firm, S. A.								
STATEMENT OF FINANCIAL POSITION	N (consolidated and GROL		unts in € COMP/	ANY	STATEMENT OF COMPREHE	NSIVE INCOME (consol GROL		's) Amounts in € COMPAN	IY
	31-Dec-2014	31-Dec-2013	31-Dec-2014	31-Dec-2013		1 Jan - 31 Dec 2014	1 Jan - 31 Dec 2013 1	I Jan - 31 Dec 2014 1	Jan - 31 Dec 20
ASSETS Tangible fixed assets	155.057.553	116.142.694	154.990.812	116.081.203	Turnover Gross profit	188.190.375 19.210.640	165.364.869 16.270.459	161.310.383 16.734.763	157.308 15.141
Investments in associated companies	12.771.781	19.058.542	1.073.950	1.073.950	Profit/(loss) before taxes, financing & investing results	(4.025.993)	(5.107.468)	(4.874.604)	(4.785
Investments in subsidiary companies Deferred tax assets	- 11.229	- 185.782	11.345.179	11.345.179	Financing and investing results Profit/(loss) before taxes	(882.720) (4.908.713)	(3.420.032)	(896.532) (5.771.136)	1.706 (3.079.
Financial assets Inventories	153.567 83.726.044	13.531 50.401.905	153.567 80.889.459	13.531 48.736.975	Taxation (Loss) after taxes (A)	(646.842)	(2.717.573) (6.137.605)	(161.650) (5.932.786)	(2.531.4
Trade receivables	43.284.112	37.278.187	27.002.215	36.887.310	Attributable to :				
Cash and cash equivalents Other assets	9.574.938 57.796.998	41.069.951 27.048.592	8.238.357 68.819.039	39.182.199 28.933.061	Owners of the parent company Minority interest	(5.555.555)	(6.137.605)	(5.932.786)	(5.610.)
TOTAL ASSETS EQUITY AND LIABILITIES	362.376.222	291.199.184	352.512.578	282.253.408	Other comprehensive income after tax (B) Total comprehensive income after tax (A)+(B)	(10.927.088) (16.482.643)	(2.433.068) (8.570.673)	(4.634.318)	(60.
EQUITY AND LIABILITIES Share capital	96.852.757	96.852.757	96.852.757	96.852.757	Attributable to :	(16.482.643)	(8.570.673)	(10.567.104)	(5.670.
Other equity items Total equity of the owners of the parent company (a)	42.965.230	59.447.874 156.300.631	40.731.271 137.584.028	51.298.374 148.151.131	Owners of the parent company Minority interest	(16.482.643)	(8.570.673)	(10.567.104)	(5.670.
Minority interest (b)	-	-	-	-	-	(16.482.643)	(8.570.673)	(10.567.104)	(5.670.
Total equity (c)=(a)+(b) Long term loans	139.817.987 76.796.642	156.300.631 52.548.959	137.584.028 76.796.642	148.151.131 52.548.959	Earnings per share after taxes - basic and reduced Profit/(loss) before taxes, financing & investing	-0,0447	-0,0494	-0,0478	-0,0
Provisions/other long term llabilities Financial items	14.466.871	16.141.703	14.449.260	16.358.016	results and depreciation	3.608.374	4.636.558	2.735.624	4.941
Financial liems Short term loans	6.726.244 32.311.762	50.431 1.450.000	6.726.244 32.311.762	50.431 1.450.000	Additional data and information:				
Short term provisions Other short term liabilities	- 92.256.716	143.622 64.563.838	84.644.642	143.622 63.551.249	1. The companies of the Group with their respective statements:	countries of residence a	and percentage holdin	ngs, included in the cor	nsolidated final
Total liabilities (d)	222.558.235	134.898.553	214.928.550	134.102.277	Full consolidation method:		ercentage holding	Country	
TOTAL EQUITY AND LIABILITIES (c) + (d)	362.376.222	291.199.184	352.512.578	282.253.408	CPW America Co	Indirect Direct	100% 100%	USA CYPRUS	
STATEMENT OF CHANGES IN EQUITY					WARSAW TUBULAR TRADING SP.ZO.O.	Direct	100%	POLAND	
	GROL 31-Dec-2014	JP 31-Dec-2013	COMP/ 31-Dec-2014	ANY 31-Dec-2013	Equity consolidation method ZAO TMK-CPW	Indirect	49.00%	RUSSIA	
Equity at the beginning of the period (1/1/2014 & 01/01/2013 respectively)	156.300.631	164 871 304	148.151.131	153.822.091	DIAVIPETHIV SA	Direct	21,75%	GREECE	
Total comprehensive income after tax (from continuing operations)	(16.482.643)	(8.570.673)	(10.567.104)	(5.670.960)	2. The financial statements of the company are consolidated	ated in the full consolidation	on method in the finan	cial statements of SIDEN	OR HOLDINGS
Equity at the end of the period (31/12/2014 and 31/12/2013 respectively)	139.817.988	156.300.631	137.584.027	148.151.131	seated in Greece, which participates in the company's sh are consolidated in the financial statements of Viohalco S.			cial statements of SIDEN	OR HOLDINGS
CASH FLOW STATEMENT (con:			- (3. At the balance sheet date, there were lawsuits against the	ne Company (and the Gr	oup) amounting to € 13		
CASH FLOW STATEMENT (CON	GROL		COMP	ANY	provisions have been formed whenever deemed necess amounting to €50.000.	ary. The Company and	ine Group nave lorme	ed provisions for tax una	iudiled liscal y
	1 Jan - 31 Dec 2014	1 Jan - 31 Dec 2013	1 Jan - 31 Dec 2014	1 Jan - 31 Dec 2013	4. The encumbrances on the Company's fixed assets am	ount to € 56.760.000 (20	013: € 0).		
Operating activities					5. In 2010, the Company has made an impairment to a r				
Profit before taxes	(4.908.713)	(3.420.032)	(5.771.136)	(3.079.418)	same amount is valuated at € 20.479.451. While Com aforementioned debt are ongoing and while no final judgn				
Adjustments for: Depreciation of tangible fixed assets	8.495.308								
		8.224.211	8.471.171	8.207.239	revise the provisions amounting to € 10.258.936 (201			a statements. Managem	ient estimates
(Gains) / losses from sales of tangible fixed assets	(72.753)	(104.074)	8.4/1.1/1 (76.539)	(104.074)	revise the provisions amounting to € 10.258.936 (201: notantial loss will not exceed the impaired amount. The application that was submitted by the Company before	3: € 9.050.909) that has re Dubai's Court of Cassa		lecision that ordered the	set off betweer
(Gains) / losses from sales of tangible fixed assets Additional tax on fixed assets (Gains) / losses of fair value of financial items in fair value through					revise the provisions amounting to € 10.258.936 (201: notantial lose will not avecast the tensaired amount The application that was submitted by the Company beach Company scialm which was recognized by the court with action brought against him by the Company and which co	3: € 9.050.909) that has re Dubal's Court of Cassa resjudicata and the custo punterclaim is denied by	omer's counterclaim wi the Company as fictitio	lecision that ordered the hich was raised by the lai us, was accepted by the	set off betweer tter under the I Court of Cass
(Gains) / losses from sales of tangible fixed assets Additional tax on fixed assets	(72.753) - - 90.682	(104.074) (349) 949.808 89.803	(76.539) - - 90.682	(104.074) (349) 949.808 89.803	revise the provisions amounting to € 10.259.936 (201) monothal later all not anothal the investion dama of the Company's claim which was recognized by the Company befor Company's claim which was recognized by the count with action brought against him by the Company and which co which ordered the cancelation of the decision as regards	3: € 9.050.909) that has re Dubai's Court of Cassi resjudicata and the custo iunterclaim is denied by to the customer's counter	omer's counterclaim wi the Company as fictitio rclaim and to refer the	decision that ordered the hich was raised by the la us, was accepted by the case back to the Court o	set off betweer tter under the I Court of Cassa of appeal for re
(Gains) / losses from sales of tangible fixed assets Additional tax on fixed assets (Gains) / losses of fair value of financial items in fair value through results	(72.753) - - 90.682 (122.496)	(104.074) (349) 949.808	(76.539) - - 90.682 (111.597)	(104.074) (349) 949.808 89.803 (259.225)	revise the provisions amounting to € 10.258.936 (201: notantial lose will not avecast the tensaired amount The application that was submitted by the Company beach Company scialm which was recognized by the court with action brought against him by the Company and which co	3: € 9.050.909) that has re Dubai's Court of Cassa resjudicata and the custo unterclaim is denied by to the customer's counte ore Dubai courts believe	omer's counterclaim wi the Company as fictitio rclaim and to refer the that the Court of appea	decision that ordered the hich was raised by the la us, was accepted by the case back to the Court o al will most probably dism	set off between tter under the I Court of Cassi of appeal for re viss the custon
(Gains) / Iozses from sales of langible fixed assets Additional two role ad assets (Gains) / Iozses of fair value of financial items in fair value through results Amortization of operating lease rentals Interest income Interest expense Provisions	(72.753) - 90.682 (122.496) 3.141.748 (143.161)	(104.074) (349) 949.808 89.803 (343.417) 3.423.475 44.174	(76.539) - 90.682 (111.597) 3.141.322 (143.161)	(104.074) (349) 949.808 89.803 (259.225) 3.397.000 44.174	revise he provisions amounting to E 10.258/36 (201) related to eval and the indext administration of the Company schemistration and the indext administration of the action trought againshim by the Company and which co which ordered the cancelation of the decision as regards with newpanel. The legal disc that handles the case bet counterclaim. Therefore, the Company believes that the in order to ensure its rights, according to the decision as	3: € 9.050.909) that has re Dubai's Court of Cassi- resjudicata and the custo unterclaim is denied by i to the customer's counte ore Dubai courts believe likelihood of an outflow of ken by the First Instance	omer's counterclaim wi the Company as fictilio rclaim and to refer the that the Court of appea i resources from the ou Court of Athens during	decision that ordered the hich was raised by the la us, was accepted by the case back to the Court o I will most probably dism troome of the counterclai g the procedures related	set off betweer tter under the I Court of Cassa of appeal for re hiss the custor m of that custo
(Gains) / Iozses für salis of langible fixed assets Additional turo finde assets (Gains) / Iozses of fair value of fnancial items in fair value through results Amortization of operating lease rentals Interest income Interest expense Provisions Remuneration to retiring personnel Income form dividends	(72.753) - 90.682 (122.496) 3.141.748 (143.161) 185.093	(104.074) (349) 949.808 89.803 (343.417) 3.423.475 44.174 339.438	(76.539) - 90.682 (111.597) 3.141.322 (143.161) 185.093 (2.133.193)	(104.074) (349) 949.808 89.803 (259.225) 3.397.000 44.174 339.438 (4.844.155)	revise he provisions amounting to E 10.258/36 (201) totated to eval and the avoid the involved amount The application that was submitted by the Company belo Company scient which was recognized by the court which action trought againstim by the Company and which co which ordered the cancelation of the decision as regards with new panel. The legal disc that handles the case belo counterciaim. Therefore, the Company believes that the the order to ensure its rights, according to the decision as protecher measures, the company imposed a prudent at 6. The company thas been audited by the Ta Xubmitted	3: € 9.050.909) that has re Dubai's Court of Cassi resjudicata and the custo uniterclaim is denied by to the customer's counts or Dubai courts believe likelihood of an outflow of een by the First Instance achment on the property	omer's counterclaim wi the Company as fictilio rclaim and to refer the that the Court of appea resources from the ou Court of Athens during of third party involved i	tecision that ordered the hich was raised by the la us, was accepted by the case back to the Court o il will most probably dism trome of the counterclai g the procedures related in the mentioned case.	set off betweer tter under the I Court of Cassa of appeal for re hiss the custor m of that custo to provisional
(Gains) / Iosses for sales of langible fixed assets Additional two role dea seste (Cains) / Iosses of fair value of financial items in fair value through results Amortization of operating lease rentals interest income linterest operate Provisions Remuneration to retiring personnel income form dividends Non- efficitive portion of derivatives	(72.753) - (122.496) 3.141.748 (143.161) 185.093 - 598.653	(104.074) (349) 949.808 89.803 (343.417) 3.423.475 44.174	(76.539) - 90.682 (111.597) 3.141.322 (143.161) 185.093 (2.133.193) 598.653	(104.074) (349) 949.808 89.803 (259.225) 3.397.000 44.174 339.438 (4.844.155) (56.209)	revise the provisions amounting to E 10.258/36 (2011) related to early the investment of the second to be invested the investment of the second the investment of the investment of the company below Company scient which was recognited by the counting action brought against him by the Company and which co- which ordered the cancelation of the decision as regards with new panel. The legical dice that handles the case be counterclaim. Therefore, the Company believes that the invertient is the second second by the Castion tail protecher measures, the company housed a prudent at 6. The company has been audited by the Tax Authorities are presented in one 32 are of the financial statements.	3: € 9.050.909) that has re Dubai's Court of Cass; resjudicata and the custs unterclaim is denied by to the customer's counte re Dubai courts believe likelihood of an outflow of ken by the First Instance achment on the property until the Fin.Year 2007.	mer's counterclaim will the Company as fictilio rclaim and to refer the that the Court of appea i resources from the ou Court of Athens during of third party involved i The unaudited financia	decision that ordered the hich was raised by the la us, was accepted by the case back to the Court or will most probably dism ulcome of the counterclai g the procedures related in the mentioned case. at years concerning the C	set off between tter under the l Court of Cass of appeal for re hiss the custon m of that custo to provisional
(Gains) / Iozses füm sales of langible fixed assets Additionat at on fixed assets (Gains) / Iozses of fair value of financial items in fair value through results Amorbialon of operating lease rentals Interest income Interest income Interest operate Remuneration to relifing personnel Income find my donads Non-effective porton of derivatives Impairment of inventories Profit from associate companies	(72.753) - - 90.682 (122.496) 3.141.748 (143.161) 185.093 - 598.653 1.155.963 (2.136.532)	(104.074) (349) 949.808 89.803 (343.417) 3.423.475 4.4.174 339.438 - (56.209) 303.123 (4.767.494)	(76.539) - 90.682 (111.597) 3.141.322 (143.161) 185.093 (2.133.193)	(104.074) (349) 949.808 89.803 (259.225) 3.397.000 44.174 339.438 (4.844.155)	revise the provisions amounting to E 10.258/36 (2011) related to early and the involved mean the involved mean The application that was submitted by the Company belo Company solar which was recognited by the court which action trought againshim by the Company and which co which ordered the cancelation of the decision as regards with newpanel. The legal office that handles the case before counterclaim. Therefore, the Company believes that the the second second second second second second second protective measures, the company proposed a prudent at 6. The company has been audited by the Tax Autorities are presented in the 36 are of the functial statements. 7. Number of employees at the end of the current period.	3: € 9.050.909) that has republish Court of Cass: resjudicala and the custs unitercalar is denied by to the customers counte or Dubai courts beleve likelihood of an outflow of ken by the First Instance achment on the property until the Fin.Year 2007. Group 416, Company 4(beginning of the year ar	mer's counterclaim wi the Company as fictilio rclaim and to refer the that the Court of appea resources from the ou Court of Athens during of third pary involved i The unaudited financia (7) (31/12/2013: Group ad the balances of rece	decision that ordered the hich was raised by the la us, was accepted by the case back to the Court of will most probably dism utcome of the counterclai g the procedures related in the mentioned case. I years concerning the C 401, Company 394).	set off between ther under the I Court of Cass; of appeal for re- siss the custon m of that custor to provisional Group's compa
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		6	ΣΟΛΗΝ	OVPCE	IA KOPINOOY A.E.				
			BIOMHXANIA	IIOAHNON	KAI EKMETAAAEYIHI AKINHTGN				
			Πύργος Αθηνα	ών, Β' Κτίριο, Ν	35 - ΑΡ. Γ.Ε.ΜΗ. 264701000 Ιεσογείων 2-4, Αθήνα				
(δημοσιευόμενα β	άσει του κ v. 21!	90/20, <i>άρθρο</i> 135	δ για επιχειρήσει	ις που συντάσο	ουαρίου 2013 έως 31 Δεκεμβρίου 2013 σουν ετήσιες οικονομικές καταστάσεις, ενοποιημένες και μη, κ	ατά τα ΔΛΠ)			
Τα παρακάτω στοιχεία και πληροφορίες, που προκύπτουν από τις οικο αναγνώστη, πριν προβεί σε οποιαδήποτε είδους επενδυτική επιλα	νομικές καταστάσει ιγή ή άλλη συναλλα	ς, στοχεύουν σε μία γή με τον εκδότη, να	γενική ενημέρωση γ. ανατρέξει στη διεύθι	ια την οικονομική ι υνση διαδικτύου το	κατάσταση και τα αποτελέσματα της ΣΩΛΗΝΟΥΡΓΕΙΑΣ ΚΟΡΙΝΘΟΥ Α.Ε. (η Ετα ου εκδότη, όπου αναρτώνται οι οικονομικές καταστάσεις καθώς και η έκθεση εί	ιρεία) και του ΟΜΙΛΟ' έγχου του νόμιμου ελ	ť της. Συνιστούμε ει Ιεγκτή όποτε αυτή α	πομένως στον παιτείται.	
Διεύθυνση διαδικτύου: <u>www.cpw.gr</u> Ημερομηνία έγκρισης των οικονομικών									
καταστάσεων από το Διοικητικό Συμβούλιο: 26 Μαρτίου 2014 Εποπτεύουσα αρχή: Υπουργείο Ανάπτυξης, Δίνση Ανωνύμων Εται									
Σύνθεση Διοικητικού Συμβουλίου: Μπακούρης Κωνσταντίνος - Πρόεδρος, Φικώ Νόμιμος ελεγκτής : Μιχαλάτος Κωνσταντίνος	ρης Μελέτιος - Αντπ	πρόεδρος, Βασιλάκη	ς Αδαμάντιος - Μέλο	ις, Σταυρόπουλος Ι	Ιωάννης - Μέλος, Γαλέτας Νικόλαος - Μέλος, Κυριαζής Ανδρέας - Μέλος.				
Ελεγκτική εταιρεία : PRICEWATERHOUSECOOPERS Ανώνυμη Ε Τύπος έκθεσης επισκόπησης: Με σύμφωνη γνώμη	λεγκτική Εταιρεία								
ΣΤΟΙΧΕΙΑ ΚΑΤΑΣΤΑΣΗΣ ΟΙΚΟΝΟΜΙΚΗΣ ΘΕΣΗΣ (ενοποιημ	ένα και μη ενοποι ΕΝΟΠΟΙΙ		ασμένα σε € ΜΗ ΕΝΟΠΟ		ΣΤΟΙΧΕΙΑ ΚΑΤΑΣΤΑΣΗΣ ΣΥΝΟΛΙΚΩΝ ΕΣΟΔΩΝ (ενοτ	οιημένα και μη ενο ΕΝΟΠΟΙΗ		κφρασμένα σε € ΜΗ ΕΝΟΠΟ	
	31-Δεκ-2013	31-Δεκ-2012	31-Δεκ-2013	31-Δεκ-2012		1 Ισν - 31 Δεκ 2013	1 Ιαν - 31 Δεκ 2012	1 Ιαν - 31 Δεκ 2013	1 Ιαν - 31 Δεκ 2012
ΕΝΕΡΓΗΤΙΚΟ Ιδιοχρησιμοποιούμενα ενσώματα πάγια στοιχεία	116.142.694	103.774.215	116.081.203	103.735.194	Κύκλος εργασιών Μεικτά Κέρδη	165.364.869 22.386.444	234.666.474 44.136.446	157.308.652 21.257.045	211.991.72 39.105.178
Επενδύσεις σε επιχειρήσεις που ενοποιούνται με καθαρή θέση Επενδύσεις σε επιχειρήσεις που ενοποιούνται με ολική ενοποίηση	19.058.542	18.779.478	1.073.950 11.345.179	1.073.950 11.345.179	Κέρδη/(ζημιές) προ φόρων, χρηματοδοτικών και επενδυτικών Χρηματοοικονομκά και επενδυτικά αποτελέσματα	(5.107.468) 1.687.436	9.608.697 2.170.840	(4.785.798) 1.706.380	6.039.070 (1.805.697
Αναβαλλόμενες φορολογικές απαιτήσεις Χρηματοοικονομικά στοιχεία	185.782 13.531	73.388 141.934	13.531	141.934	Κέρδη/(ζημιές) προ φόρων Μείον φόροι	(3.420.032) (2.717.573)	11.779.537 (2.123.059)	(3.079.418) (2.531.453)	4.233.373 (785.967
Αποθέματα Απαιτήσεις από πελάτες	50.401.905 37.278.187	47.442.623 44.746.200	48.736.975 36.887.310	47.258.124 43.134.408	Κέρδη/(ζημιές) μετά από φόρους (Α)	(6.137.605)	9.656.478	(5.610.871)	3.447.40
Ταμειακά διαθέσιμα και ισοδύναμα Λοιπά περιουσιακά στοιχεία	41.069.951 27.048.592	27.505.880 14.804.936	39.182.199 28.933.061	22.871.079 14.573.804	<u>Κατανέμονται σε :</u> Ιδιοκτήτες Μητρικής	(6.137.605)	9.656.478	(5.610.871)	3.447.40
ΣΥΝΟΛΟ ΕΝΕΡΓΗΤΙΚΟΥ	291.199.184	257.268.654	282.253.408	244.133.672	Δικαιώματα Μειοψηφίας Λοιπά συνολικά εισοδήματα μετά από φόρους (B)	(2.433.068)	. 3.436.248	(60.089)	3.085.110
ΙΔΙΑ ΚΕΦΑΛΑΙΑ ΚΑΙ ΥΠΟΧΡΕΩΣΕΙΣ Μετοχικό κεφάλαιο	96.852.757	96.852.757	96.852.757	96.852.757	Συγκεντρωτικά συνολικά εισοδήματα μετά από φόρους (A)+(B) Κατανέμονται σε :	(8.570.673)	13.092.726	(5.670.960)	6.532.516
Λοιπά στοιχεία ιδίων κεφαλαίων Σύνολο ιδίων κεφαλαίων ιδροκτητών μητρικής (α)	59.447.874 156.300.631	68.018.547 164.871.304	51.298.374 148.151.131	56.969.334 153.822.091	Ιδιοκτήτες Μητρικής Δικαιώματα Μειοψηφίας	(8.570.673)	13.092.726	(5.670.960)	6.532.516
Δικαιώματα Μειοψηφίας (β) Σύνολο ιδίων κεφαλαίων (γ)=(α)+(β)	- 156.300.631	164.871.304	148.151.131	153.822.091	Κέρδη/(ζημιές) μετά από φόρους ανά μετοχή - βασικά και μειωμένα	(8.570.673) -0,0494	13.092.726 0,0778	(5.670.960) -0,0452	6.532.516 0,0278
Μακροπρόθεσμες δανειακές υποχρεώσεις Προβλέψεις / Λοιπές μακροπρόθεσμες υποχρεώσεις	52.548.959 16.141.703	12.000.000 13.612.749	52.548.959 16.358.016	12.000.000 13.891.974	Κέρδη προ φόρων, χρηματοδοτικών, επενδυτικών αποτελεσμάτων και συνολικών αποσβέσεων	4.636.558	21.249.842	4.941.257	17.666.424
Χρηματοοικονομικά στοιχεία Βραχυπρόθεσμες δανειακές υποχρεώσεις	50.431 1.450.000	109.343 26.250.000	50.431 1.450.000	109.343 26.250.000	Πρόσθετα στοιχεία και πληροφορίες: 1. Οι εταιρείες του Ομίλου με τις αντίστοιχες χώρες εγκατάστασης και πο	σοστά συμμετοχής το	ους, που περιλαμβά	άνονται στις ενοποιη	μένες οικονομικέ
Βραχυπρόθεσμες προβλέψεις Λοιπές βραχυπρόθεσμες υποχρεώσεις	143.622 64.563.838	143.622 40.281.636	143.622 63.551.249	143.622 37.916.642	καταστάσεις:			Χώρα	
Σύνολο υποχρεώσεων (δ) ΣΥΝΟΛΟ ΙΔΙΩΝ ΚΕΦΑΛΑΙΩΝ ΚΑΙ ΥΠΟΧΡΕΩΣΕΩΝ (γ) + (δ)	134.898.553 291.199.184	92.397.350 257.268.654	134.102.277 282.253.408	90.311.581 244.133.672	<u>Με πν πλήρη μέθοδο ενοποίησης:</u> CPW America Co	<u>Συμμετοχή</u> Έμμεση	<u>Ποσοστό</u> 100%	<u>εγκατάστασης</u> ΗΠΑ	
					HUMBEL LId WARSAW TUBULAR TRADING SP. ZO.O.	Άμεση Άμεση	100% 100%	ΚΥΠΡΟΣ ΠΟΛΩΝΙΑ	
ΣΤΟΙΧΕΙΑ ΚΑΤΑΣΤΑΣΗΣ ΜΕΤΑΒΟΛΩΝ ΙΔΙΩΝ ΚΕΦΑΛΑΙΩΝ (ενοπ					<u>Με τη μέθοδο της Καθαρής Θέσης:</u> ΖΑΟ ΤΜΚ-CPW	Έμμεση	49,00%	ΡΩΣΙΑ	
_	ΕΝΟΠΟΙΗ 31-Δεκ-2013	31-Δεκ-2012	MH ENOΠΟ 31-Δεκ-2013	31-Δεκ-2012	ΔΙΑΒΙΠΕΘΙΒ ΑΕ 2. Οι οικονομικές πληροφορίες της Εταιρείας περιλαμβάνονται στις ενοποιημ				
Σύνολο ιδίων κεφαλαίων έναρξης χρήσης (1/1/2013 και 1/1/2012 αντίστοιχα) Αναμορφώσεις λόγω αλλαγής λογιστικής πολιτικής (1/1/2012)	164.871.304	151.382.235 396.343	153.822.091	146.893.232 396.343	με έδρα την Ελλάδα, με τη μέθοδο της ολικής ενοποίησης, η οποία συμμετές καταστάσεις της Σιδενόρ Βιομηχανία Κατεργασίας Σιδήρου Α.Ε. περιλαμβάνι				
Συγκεντρωτικά συνολικά έσοδα μετά από φόρους (συνεχιζόμενες δραστηριότητες) Σύνολο ιδίων κεφαλαίων λήξης περιόδου (31/12/2013 και 31/12/2012 αντίστοιχα)	(8.570.673) 156.300.631	13.092.726 164.871.304	(5.670.960) 148.151.131	6.532.516 153.822.091	Βέλγιο. 3. Κατά την ημερομηνία του Ισολογισμού εκκρεμούσαν κατά της Εταιρείας				
ΣΤΟΙΧΕΙΑ ΚΑΤΑΣΤΑΣΗΣ ΤΑΜΕΙΑΚΩΝ ΡΟΩΝ (ενοποιημέν			autua an C		οργάνων συνολικού ποσού € 526.088, για τις οποίες έχουν σχηματισθεί τι ανέλεγκτες φορολογικά χρήσεις ποσού € 50.000. Επίσης έχουν σχηματισθ	οοβλεψεις όπου κριθη εί λοιπές προβλέψεις	ικε απαραιτητο. Η Ε ύψους € 986.555 γ	ταιρεία έχει σχηματίς για την Εταιρεία και τ	σει προβλεψεις για ον Όμιλο, σχετικά
			ΜΗ ΕΝΟΠΟ		με συμβατικές υποχρεώσεις προς πελάτες. 4. Επί της ακίνητης περιουσίας του Ομίλου και της Εταιρείας υφίστανται 72.000 λ. στο του του του του του του του του του τ				
		1 Ιαν - 31 Δεκ 2012			73.200.000). Αναμένονται εντός του 2014 υποθήκες και προσημειώσεις ύψο 5. Κατά τη χρήση 2010 η εταιρεία προχώρησε σε απομείωση πελάτη ως 24 964 103. Το αποσυμικόρι υπό ματά το 21/12/2012 ανάθε σε 6 18 026	απόρροια της καθυστ	έρησης είσπραξης	οφειλόμενου ποσού	i€ 18.627.586 (\$
<u>Λειτουρνικές δραστηριότητες</u> Κέρδη/(ζημές) προ φόρων Πλέον / μείον προσαρμογές για:	(3.420.032)	11.779.537	(3.079.418)	4.233.373	24.864.102). Το αποτιμημένο υπόλοιπο την 31/12/2013 ανήλθε σε € 18.039 Ελλάδος, για την είσπραξη της εν λόγω απαίτησης και ενόσω δεν έχουν εξε συντρέχει λόγος αναθεώρησης της πρόβλεψης που έχει σχηματίσει στις οικα	ντληθεί τα προβλεπόμ	ιενα ένδικα μέσα, η	Εταιρία εκτιμά ότι επ	τί του παρόντος δε
Αποσβέσεις ενσώματων παγίων στοιχείων Αποσβέσεις ένσώματων παγίων στοιχείων	8.224.211	11.640.345 800	8.207.239	11.626.554 800	ονήεχει λαγός αναθεωρίους της προσκογής ποι εγείο χηματίοι στις ότα ενδεχόμενη απώλεια δεν θα υπερβεί το ποσό της απομείωσης, που έχει σχη Η αίπηση αναίρεσης που άσκησε η Εταιρεία την 26η Σεπτεμβρίου 2013 κι	ιατισθεί για την εν λόγι πά της δικαστικής απ	ω απαίτηση το 2010 ιδιαστις που συμιν	09 (2012. € 9.402.04 ήσυζε την τελετηδίκω	κ αναννωρισθείας
(Κέρδη) / ζημές από πώληση ενσώματων παγίων στοιχείων Συμπληρωματικός Φόρος Ακινήτων	(104.074) (349)	4.000	(104.074) (349)	1.848	απαίτηση της Εταιρίας με ανταπαίτηση του πελάτη που είχε προβάλει ο τελ πλασματική, έγινε δεκτή από το αρμόδιο αναιρετικό δικαστήριο του Ντου	ευταίος στο πλαίσιο τη	ις ασκηθείσας αγωγ	γής και την οποία η Ε	Ξταιρία αρνείται ως
(Κέρδη) / ζημιές εύλογης αξίας χρηματοοικονομικών στοιχείων σε εύλογη αξία μέσω αποτελευριάτων	949.808		949.808	-	κεφάλαιο που της αναγνώριζε την ανταπαίτηση του πελάτη και ανέπειψα σύνθεση. Ως εκ τούτου. η Εταιρεία εκτιμά, ότι η πθανότητα εκασής πόρω	ην υπόθεση προς εκ	δίκαση από το δευ	τεροβάθμιο δικαστήρ	οιο με διαφορετική
Αποσβέσεις Ενοικίου Έσοδα τόκων	89.803 (343.417)	82.719 (311.279)	89.803 (259.225)	82.719 (295.023)	ουτούτη της το τουτούτη ποι το του το του το του το διασφαλίσει το διασφαλίσει το διασφαλίσει το διασφαλιστικών Επιπλέον η εταιρεία ποροκειμένου να διασφαλίσει το διασφαλίσει το διασφαλίσει το το διασφαλιστικών μέτρων, έχει επιβάλει συντηρητική κατάσχεση	την απόφαση του Μ	ονομελούς Πρωτοδ	ικείου Αθηνών η οπι	οία εκδόθηκε κατά
Χρεωστικοί τόκοι και συναψή έξοδα Προβλέψεις	3.423.475	3.450.253	3.397.000	3.447.721	εμπλέκονται στην ανωτέρω υτιόθεση. Για τη χρήση 2013 δεν υπάρχει καμία μεταβολή στο προσδοκώμενο ποσό εί			15,	
Παροχές στο προσωπικό λόγω συνταξιοδότησης	44.174 339.438	175.805	44.174 339.438 (4.844.155)	175.805	 Η μητρική Εταιρεία έχει ελεγχθεί από τις φορολογικές αρχές μέχρι και π 			ονομικών καταστάσει	ων αναφέρονται ο
Έσοδα από μερίσματα	- (56.209)	(71.611)	()	(1.346.998) (71.611)	ανέλεγκτες χρήσεις των εταιριών που απαρτίζουν τον Όμιλο.				
Μη αποτελεσματικό μέρος παραγώγων	(00.209)		(56.209)		 Αριθμος απασχολουμένου προσωπικού στο τέλος της τρέχουσας περιοος 	υ: Όμιλος 401, Εταιρε	ia 394 (31/12/2012:	Όμιλος 409 Εταιρεία	a 401).
Απομείωση αποθεμάτων Μερίδιο κερδών από συγγενείς εταιρείες	303.123 (4.767.494)	2.373.776 (5.309.816)	198.646	2.373.776	7. Αρθμός απασχολούμενου προσωτικού στο τέλος της τρέχουσας περιόδο ο. που μικατιρυών και αγομών σωρευτικα απο την ενάρη της υκχειριστικ της Εταιρείας στη λήξη της τρέχουσας περιόδου, που έχουν προκύψει από εξάκ	τις συναλλαγές με τα	συνδεδεμένα κατά		
Απομείωση αποθεμάτων Μερίδα κερδίων από συγγενείς εταρείες Συναλλαγματικές διαφορές Πλέον / μείον προσορμογές για μεταβολές λογοριασμών κεφαλαίου κίνησης που	303.123	2.373.776			της Εταιρείας στη λήξη της τρέχουσας περιόδου, που έχουν προκύψει από εθάς.				
Αποριώκαι αποθυρίτων Μισδό καράδιν από συγγονίς εταρείες Συναλυγματικές δαορομές Πλόν / μέλν προσομομές για μεταβολύς Αυγαριασμών κεφαλαίου κίνησης που σχετίζοπται με τις Αιτουργακές δροσπηροίητις: Μιέωση / (αξιληγή) αποθυβαίτως	303.123 (4.767.494) (93.584) (3.262.405)	2.373.776 (5.309.816) (9.975) 13.856.488	198.646	2.373.776	της Εταρείας στη λήξη της τρέχουσας περιόδου, που έχουν προκύψει από effe- i) Πωλήσεις αγαθών, υπηρεστών και παγίων ii) Αιγορές αγαθών, υπηρεστών και παγίων	τις συναλλαγές με τα <u>Όμιλος</u> 11.084.404 € 23.083.007 €	συνδεδεμένα κατά <u>Εταιρεία</u> 55.980.335 € 21.770.438 €		
Απομείωση αποθεμέτων Μωρίδο κερίδου ποι συγγεντίς παρείες Συγγολογματικής όσοροξης Απόση με της Απουογγεκής όροσποριότητες- Μπίωση (κείδηση) αποθεμέτων Αλέβηση (μείλαιο) ποισθεμέτων Μπίωση (κείδηση) αποθεμέτων Αλέβηση (μείλαιο) πουθεμέτων Αλέβηση (μείλαιο) πουθεμέτων	303.123 (4.767.494) (93.584)	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793)	198.646	2.373.776	της Εποιρείες στη λήξη της τρίχουσας περιόδου, που έχουν προκύψει από «Ην» i) Πουλήστες αγοθών, υπηρεσών και παγίων ii) Αγορίς αγοθών, υπηρεσών και παγίων ii) Αποπήστες από συνδέδαμένα μέρη iv) Υποχρεύστες πος συνδέδαμένα μέρη	τις συναλλαγές με τα <u>Όμιλος</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 €	συνδεδεμένα κατά <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 16.950.013 € 3.589.521 €		
Απομείωση αποθιμέτων Μαρίδο κερίδου στο συγγενίζι επαρείες Συγγολογματικές δοσορός Μαρίδο κερίδου απο συγγενιζι επαρείες Απόση (κατρισμή αποθιμέτων Μάωση (κάβηση) αποθιμέτων Μάωση (κάβηση) αποθιμέτων Μάμση (κάβηση) αποφιλάτων Αξήση (μέωση) πορέξιωταν (πλη δακτοικών) Αξήση (μέωση) πορέξιωτων	303.123 (4.767.494) (93.584) (3.934.298) 17.841.558 	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (262.109)	198.646 (1.677.495) (7.274.752) 19.018.279 (337.013)	2.373.776 13.526.057 18.967.050 (26.133.413) (541.000) (262.109)	ης Εποιρείες στη λήξη της τρίχουσας περίοδου, που έχουν προκύψει από «### i) Πουλήσες αγαθών, υπηρεσιών και παγίων ii) Αγορίς αγαθών, υπηρεσιών και παγίων ii) Αποιτήσες από συνδιδαμένα μέρη ii) Υποχρείωσης πος συνδιδαμένο μέρη ii) Αμοβές Δίε και Δειθουντικών Στολεχών ii) Εσοίδα από μερίθματα	ης συναλλαγές με τα <u>Dμιλος</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 € 801.590 € 2.400.537 €	αυνδεδεμένα κατά <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 16.950.013 € 3.589.521 € 801.590 € 4.844.155 €	την έννοια του ΔΛΠ	24 μέρη, είναι ω
Απομείωση αποθισμέτων Μαρίδο ταχρών στο συγγανίζε παρεξές Συναλλογματικές δοσορές Μάλαση (είσθαση) αποτήσεων Αλάξηση (είμειαση) αποτήσεων Αλάξηση (είμειαση) αποτήσεων Αλάξηση (είμειαση) αποτήσεων Αλάξηση (είμειαση) υποχρέκατανς πάγγα δανασιών) Αλάξηση (είμειαση) υποχρέκατανς πάγγα δανασιών)	303.123 (4.767.494) (93.584) (3.934.298) 17.841.558 (3.686.653) (2.432.429)	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (262.109) (3.927.268) (2.415.678)	198.646 (1.677.495) (7.274.752) 19.018.279 (337.013) (3.660.178) (2.028.142)	2.373.776 13.526.057 18.967.050 (26.133.413) (541.000) (262.109) (3.924.736) (1.418.227)	ης Εποριάξα στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν	ης συναλλαγές με τα <u>Dμιλος</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 € 801.590 € 2.400.537 € εται πρόβλεψη φόρου	συνδεδεμένα κατά <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 16.950.013 € 3.589.521 € 801.590 € 4.844.155 € μεισοδήματος και α	την έννοια του ΔΛΠ ιναβαλλόμενος φόρο	24 μέρη, είναι ω ς, που αναλύοντο
Απομείωση αποθιμέτων Μυρίδο εχρών από συγγενίς επαρείες Συγκλογματικές δασορές Τωλογματικές δασορές Μυρίδο εχρών από συγγενιζεί τραγραφιμών κεφολοίου κίνησης που σχετίζοπται με τις λεταυογγεκές δρασπηριότητες Μιλωση (αίδηση) αποθιμάτων Αίδηση ((μείωση) αποφιράτων Αίδηση (μείωση) πουρέζωτατος πάτης όταν το προσωπικώ λόγω συνταξοδάτησης Καταβιβήξη έχους αυδοξίματος Καταβιβήξη έχος ευσδήματος Σάνολε εισφοών / (εεροών) από λεπουργικές δρασπριότητες (σ)	303.123 (4.767.494) (93.584) (3.934.298) 17.841.558 (337.013) (3.686.653)	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (262.109) (3.927.268)	198.646 (1.677.495) (7.274.752) 19.018.279 (337.013) (3.660.178)	2.373.776 13.526.057 18.967.050 (26.133.413) (541.000) (262.109) (3.924.736)	ης Επορικέρα στη λήξη της τρίχουσας περιόδου, που έχουν προκύψει από «##- 1) Πολήστες αγαθών, υπηρετούν και παγίων 1) Αγορές αγαθών, υπηρετούν και παγίων 1) Αποτήστες από συνδάδεμένο μέρη 1) Υποχρεύστης πος συνδάδεμένο μέρη 1) Αγορές Δέ και Δειθουντικών Στυλεχών 9) Εσοδα από μερίοματα 9. Στην κατάσταση αποτιλεσμάτων και στο λογοριασμό "Φορολογία", περέ ως εξής:	ης συναλλαγές με τα <u>Όμιλος</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 € 801.590 € 2.400.537 € εται πρόβλεψη φόροι ΕΝΟΠΟΙΗ 31/12/2013	συνδεδεμένα κατά <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 16.950.013 € 3.589.521 € 801.590 € 4.844.155 € μεισοδήματος και α	την έννοια του ΔΛΠ νναβαλλόμενος φόρο ΜΗ ΕΝΟΠΟΙ 31/12/2013 _	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ 31/12/2012
Απομείωση αποθιμέτων Μυρίδο εχρόων στο συγγενίς επαρείες Συγκλογματικές δοσορός Τίλον / μέναν προσορομικέν γου μεταβολές λογαρασμών κεφολοίου κίνησης που σχετίζοπται με της λεταιογγεκές δροσπηριότητες Μιλωση (αίσβηση) αποθιμέτων Αίσβηση (μείωση) υποιχρίεκαταν (πην δαντασιών) Αίσβηση (μείωση) υποχρίεκαταν (πην δαντασιών) Αίσβηση (μείωση) υποχρίεκαταν Αίσβηση (μείωση) υποχρίωταν Αίσβηση (μείωση) υποχρίωταν Αίσβηση (μείωση) υποχρίωταν Αίσβηση (μείωση) υποχρίωταν Αίσβηση (μείωση) υποχρίωτης Καπαβιβήθης φορς ασοδήματος Είνολο εισφοών / (κεροών) από λεπουργικεζ δραστηριότητες (οι Επινεδιατικές δροσπροίτητες	03.123 (4.767.494) (93.584) (3.262.405) (3.934.298) 17.841.558 (3.37.013) (3.686.653) (2.432.429) 8.777.633 (2.0.593.834)	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (262.109) (3.272.268) (2.415.678) 18.695.930 (1.716.179)	198.646 (1.677.495) (7.274.752) 19.018.279 (3.3660.178) (2.028.142) 8.923.377 (20.553.311)	2.373.776	ης Εποριάς στη λήξη της τρίχουσας περίοδου, που έχουν προκύφει από «Μν. 1) Γιαλήστες αγαθών, υπηρετούν και παγίων 1) Αποιήτες από συνδάξιμένο μέρη 1) Αποιήτες στη στο υναλέξιμένο μέρη v) Αμορίες έχα αι διαθυντικών Ευλεχών v) Ευσόδα στη όμερίσματα 2. Επιν κατάποται σποτικλομήσιν και στο λογαρισομό "Φορολογία", περιέ	ης συναλλαγές με τα <u>Όμιλος</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 € 801.590 € 2.400.537 € εται πρόβλεψη φόροι ΕΝΟΠΟΙΗ	συνδεδεμένα κατά <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 16.950.013 € 3.589.521 € 801.590 € 4.844.155 € μ εισοδήματος και α MENA 3/12/2012	την έννοια του ΔΛΠ ναβαλλόμενος φόρο ΜΗ ΕΝΟΠΟΙ	24 μέρη, είναι ω ς, που αναλύοντο ΗΜΕΝΑ
Απαριμικαη σταθιμάτων Μυρίδο κερίδου τοι συγγεντής επαρείες Συγκλογματικές δασορτές Μυρίδο κερίδου τοι συγγεντής επαρείες Αντιστικός Του τοι συγγεντής του περίοδης Αργαρισμών κεφολοίου κίνησης που σχετίζοπται μετις λετατοιγγικές δραστηροίτητες Μύμαση (ιοξήσης) απαθιμάτων Αλάζηση (Ιμέωση) αποιχρίετων Αλάζηση (Ιμέωση) αποιχρίετων Αποιβιθήξιο φισόρις υποχρίετων Καπαιβιθήξιο φισόρις υποχρίετων Καπαβιθήξιο φισόρις υποχρίετων Είνολο ατορούν / (κερούν) από λεπουργικεξ δραστηριότητες (ο) Επιχθυτικές δραστηριότητες Πωλήσης ς υνούμασιου ουρικών στοιχιέων	303.123 (4.767.494) (93.584) (3.262.405) (3.934.298) 17.841.558 - - (3.37.013) (3.686.653) (2.432.429) 8.777.633 (2.0.593.834) 104.134 6.550.104	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (262.109) (2.415.678) 18.695.930	198.646 (1.677.495) (7.274.752) 19.018.279 (3.360.178) (2.028.142) 8.923.377 (20.553.311) 104.134 6.550.134	2.373.776 13.526.057 18.967.050 (26.133.413) (54.100) (262.109) (3.924.736) (1.418.227) 20.442.769	ης Επορικές στη λήξη της τρίχουσας περίοδου, που έχουν προκύφει από «Κ«- i) Γιωλήστες αγαθίου, υπηρεσιών και παγίων ii) Αγαρής αράθών, υπηρεσιών και παγίων ii) Αγαρής το πό ουλδαμένου μόρη ii) Υπηρεώσεις προς αναλέθεμένου μόρη ·) Υμαγίας έται δα εικθυντικώ Στελοχών ·) Στολό από μερόματα ·) Στην κατάπταση αποτελεσμάτων και στο λογοριασμό "Φορολογία", περέ ως άξης: Φόρος εσοδήματος	ης συναλλαγές με τα <u>Durkos</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 € 801.590 € 2.400.537 € 2.400.537 € υποιομ 2.38.161 € -2.479.412 € Ενοποι	συνδεδεμένα κατά τ <u>Eraupeia</u> 55.980.335 € 21.770.438 € 16.950.013 € 3589.521 € 801.590 € 4.844.155 € <u>BUISOD</u> BUISOD BUISOD CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR CONTINUATOR	την έννοια του ΔΛΠ νναβαλλόμενος φόρο <u>31/12/2013</u> -424 € -2.531.029 € ΜΗ ΕΝΟΠΟΙ	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ <u>31/12/2012</u> -1.635.346 € 849.379 €
Απομείωση αποθιμέτων Μαρίδο κερίδου στο συγγετές επαρείες Συνολλογματικές δοσορίες Ιδιον / μένο ποροσομικές για μεταβοίες λογαρισσμών κεφαίασου κίνησης που σχετίζονται με τις λεποιογικές δροσπηρότητας Μάλαση (αίσβηση) αποθιμάτων Αύξηση (μέμωση) αποθιμάτων Αύξηση (μέμωση) ποιοχείωσαι γιατίνης δοκοτοιών) Αύξηση (μέμωση) ποιοχείωσαι γιατίνης δοκοτοιών) Αύξηση (μέμωση) ποιοχείωσαι γιατικής δοκοτοιών) Αύξηση (μέμωση) ποιοχείωσαι γιατικής δοκοτοιών) Αύξηση (μέμωση) ποιοχείωσαι γιατικής δοκοτοιών) Αύξηση (μέμωση) ποιοχείωση από κατουργικές δραστηριότητες (σ) Είνολοι αποροίον / (κεροιών) από λεπουργικές δραστηριότητες (σ) Είνολοι αποροίον / (κεροιών) από λεπουργικές δραστηριότητες (σ)	303.123 (4.767.494) (93.584) (3.262.405) (3.934.298) 17.841.558 (3.37.013) (3.868.653) (2.432.429) 8.777.633 (2.0.593.834) 104.134	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (262.109) (3.272.268) (2.415.678) 18.695.930 (1.716.179)	198.646 (1.677.495) (7.274.752) 19.018.279 (3.666.178) (2.028.142) 8.923.377 (20.553.311) 104.134	2.373.776	ης Επορικές στη λήξη της τρέχουσας περιόδου, που έχουν προκύφει από «Κν	ης συναλλαγές με τα <u>Dutλoc</u> 11.084.404 € 23.083.007 € 15.062.207 € 3.758.481 € 801.590 € εται πρόβλεψη φόρου Ενοποικ <u>31/12/2013</u> -2.38.161 € -2.479.412 € Ενοποικ <u>31/12/2013</u> (2.372.979)	συνδεδεμένα κατά τ <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 21.770.438 € 16.950.013 € 801.590 € 4.844.155 € εισοδήματος και α ΜΕΝΑ <u>31/12/2012</u> -2.954.474 € 831.415 € ΜΕΝΑ <u>31/12/2012</u> 351.137	την έννοια του ΔΛΠ νιαβαλλάμενος φόρο ΜΗ ΕΝΟΠΟΙ 31/12/2013 -424 € -2.531.029 € ΜΗ ΕΝΟΠΟΙ 31/12/2013	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ <u>31/12/2012</u> -1.635.346 € 849.379 € ΗΜΕΝΑ <u>31/12/2012</u>
Απαριμέναι πατθιμάτων Μυρίδο εχρόνυ από συγγενής παροξές Συγκλογματικής δασροής Μυρίδο εχρόνυ από συγγενής ταροξές Αντιστικός δασροής Μύλαση (ταίρηση) αποθιμάτων Μύλαση (ταίρηση) αποθιμάτων Αλήτηση (μέμαση) αποφιράτων Αλήτηση (μέμαση) αποφιράτων Αλητής τοι μόματου παρίων παροφιράνου στοιχείων Πωλήστς τοι αποφιστοιχουμών αποφιράνει στοιχείων Πωλήστς τοι αποφιστοιχουμών αποφιράνει στοιχείων Γιωλήστς τοι αποφιστοιχουμών αποφιράνει στοιχείων αποφιράφισην Αρόφ αγηματοικοιοιχοιών αποφιράτων στοιχείων στοιχείων Αρόφ αγηματοικοιοιχοιών πουφιράνι στοιχείων στοιχείων αποφιράσμου	303.123 (4.767.494) (93.584) (3.262.405) (3.934.298) 17.841.558 - (337.013) (3.686.653) (2.432.429) 8.777.633 (2.6593.834) 104.134 6.550.180 (7.50.788) 343.417	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (36.818.793) (541.000) (32927.268) (2.415.678) 18.695.930 (1.716.179) 20.872	(1.677.495) (7.274.752) 19.018.279 (3.300.178) (2.028.142) (20.553.311) 104.134 6.550.180 (7.501.788) 2259.225	2.373.776 13.526.057 13.8.967.050 (26.133.413) (541.000) (262.109) (3.924.736) (1.418.227) 20.442.769 (1.669.674) 782 - - - - - - - - - - - - -	ης Επορείες στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κ«- i) Πωλήστες αγοθών, υπηρεστών και παγίων ii) Αποτήστες από συνδεξαμέτα μέρη ii) Υποχρώτης πος συνδεξαμέτα μέρη ii) Υποχρώτης πος συνδεξαμέτα μέρη ii) Υποχρώτης πος συνδεξαμέτα μέρη iii) Στην κατάσταση αποτελικομότων και στο λογαρισσμό "Φορολογία", περί σε σξής: Φόρος εατοδηματος Αντιβαλλόμενος φόρος 10. Τα λοιπά συνολικά έσοδα μετά από φόρους σφοροιόν : Συνολλογιστικό ξιοφορές ενοποίησης Καρλοίζομείς χύησης μετά από φόρους σφοροιόν : Συνολλογιστικό ξιοδης μετά από φόρους σφοροιόν : Συνολλογιστικό ξιοδης μετά από φόρους σφοριούν : Συνολλογιστικό ξιοδης μετά από φόρους καλογοιστικό διοξης (χείες)	ης συναλλαγές με τα <u>Durkos</u> 11.084.404 € 23.083.007 € 15.062.207 € 801.5500 € 24.00.537 € 24.00.537 € 24.00.537 € 24.01500 €	συνδεδεμένα κατά τ <u>Εταιρεία</u> 55.980.335 € 21.770.438 € 16.950.013 € 3.589.521 € 801.590 € 4.844.155 € 21.07012 2.954.474 € 831.415 € 831.415 € 831.415 €	την έννοια του ΔΛΠ νναβαλλόμενος φόρο <u>31/12/2013</u> -424 € -2.531.029 € ΜΗ ΕΝΟΠΟΙ	24 μέρη, είναι ω ς, που αναλύοντα ΜΕΝΑ 11122012 -1.635.346 € 849.379 € ΗΜΕΝΑ -1.3122012 -1.335.346 € -31/122012 -33319.484
Αποχείωση αποθεμέτων Μυρίδο καρίδου στο συγγενές επαρείες Συνολογματικές δοσορές Τωλον / μένο προσορισγές για μεταβούς διγορασμών κεφαλαίου κίησης που σχείζονται με τις λεπουργικές δροσπροότητες Μιλαιση (είσβηση) αποθεμάτων Μιλαιση (είσβηση) αποθεμάτων Μιλαιση (είσβηση) αποθεμάτων Αφήρατη (μείωση) προβλάματω Αφήρατη (μείωση) προβλάματω Καταβιληθές το ανοριών / (καροιών) απο προσωπικό λόγω συνταξοδότησης Καταβιληθές φάρος εσοδήματος Είνολο εσοριών / (καροιών) από λεπουργικές δραστηριότητες (σ) Είνολο εσοριών / (καροιών) απο χείων Παλήστις ενοδιαματικτογίων προβιλατικό Γιωδήστις (γιαζαματικτο) αποξικών Πωλήστις γιαζαματικτογίων προφειστικών στοχείων Πωλήστις γιαζαματικτογίων προφειστικών στοχείων Πωλήστις γιαζαματικό μείναι στοχείων στοχείων Γιωδησίς μοιζαματικό ποχείων στοχείων στοχείων Γιωδησις μοιριατικοιμών προφειστικούν στοχείων	303.123 (4.767.494) (93.584) (3.262.405) (3.934.298) 17.841.558 - (3.37.013) (3.686.653) (2.432.429) 8.777.633 (2.6593.834) 104.134 (.550.1788) (7.501.788) (7.501.788)	2.373.776 (5.309.816) (9.775) 13.856.488 24.999.553 (36.818.793) (54.1000) (262.109) (3.977.268) (2.415.678) 18.695.930 (1.716.179) 20.872	198.646 (1.677.495) (7.274.752) 19.018.279 (3.666.178) (2.028.142) 8.923.377 (20.553.311) 104.134 6.550.150.788) 259.255 4.844.155	2.373.776 13.526.057 18.967.050 (26.133.413) (54.100) (262.109) (3.924.736) (1.418.227) 20.442.769 (1.669.674) 782	ης Εποριάς στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Μ«	ης συναλλαγές με τα <u>Duthos</u> 11.084.404 € 23.083.007 € 15.062.207 € 24.00.537 € 24.00.537 € 24.00.537 € 24.00.537 € 24.00.537 € 24.00.537 € 24.00.537 € 1/12/2013 (2.372.979) (95.866) 35.777 (2.433.068)	ouvõrdeµiva kará Erucicia 55.980.335 € 21.770.438 € 35.980.33 € 3.589.521 € 8.801.590 € 4.84.155 € 8.31.415 € 8.31.415 € 8.31.415 € 8.31.415 € 3.31.415 € 3.31.415 € 3.31.420212 3.31.137 3.319.485 (24.374) 3.436.248	την έννοια του ΔΛΠ νναβαλλόμενος φόρο Μι Εκοποι <u>31/12/2013</u> -424 € -2.531.029 € Μι Εκοποι <u>31/12/2013</u> - (95.866) <u>35.777</u> (60.089)	24 μέρη, είναι ω ς, που αναλύοντα ΗΝΕΝΑ <u>31/12/2012</u> - 1.635.346 <u>849.379</u> € ΗΝΕΝΑ <u>31/12/2012</u> - <u>3.319.48</u> <u>4.3354</u> 3.055.114
Αποχειλαη αποθιμέτων Μυρίδο κερίδου στο συγγενές επαρείες Συπολλογματικές δασορές Μυρίδο κερίδου στο συγγενές επαρείες Μυρίδου κερίδου στο συγγενές το πρόζους διαγραφομών κεφαλοίου κίησης που αγετίζονται με τις λεπουργεκές δροσπροότητες Μυρίατη (καίραη) αποτήσεων Μυρίατη (καίραη) αποτήσεων Μυρίατη (καίραη) αποτήσεων Μυρίατη (καίρας) αποτήσεων Αφήρης (μαρίας) αποτήσεων Αφήρης (μαρίας) υποχύζεωνας Εύνολο εισφορών / (καρούν) από λεπουργικές δραστηριότητες (σ) Επτένδικτικέ δασπροότητες Αγρόζες τουδιαμικου ποιζιών στο τοχείων Πωρίατης τουδιαμικου πόγιω που στοσταθείων Αφήρας ημαριώση ανόμω παριοστασίου στοχείων Αφόρα χριματοιοκοισμών πορισμοτισμένι στοχείων Αφόρα χριματοιοκοισμών πορισμοτισμένι στοχείων Αφόρα χριματοιοκοισμών πορισμοτισμένι στοχείων Γείνολο αι αφορών / (καρούν) από επενδυστικές δραστηριότητες (β) Διοματιστότις διαραστημούτητες	203.123 (4.767494) (52546) (3.262405) (3.3542405) (3.3542405) (3.3542405) (3.3542405) (3.3542405) (3.3686453) (2.432429) (3.3686453) (2.432429) (2.432429) (3.4553160 (7.501365) (3.43417 2.400537 (18.497354)	2.373.776 (5.309.816) (9.975) 13.855.488 24.999.553 (5.6181.000) (26.2109) (3.927.268) (3.927.268) 18.695.930 (1.716.179) 2.0.872 2.0.872 2.74.490 1.346.998 (73.819)	198.646 (1.677.495) (1.274.752) 19.01827 (3.37.013) (3.646.0178) (2.028.142) 8.923.377 (2.02.553.311) 10.134 6.550.188) 2.592.25 4.844.155 (16.297.405)	2.373.776	ης Επορείας στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κ«- i) Πωλήστις αγοθών, υπηρετούν και παγίων ii) Αποιήστις από συνδεάξωμένα μέρη ii) Υποχριώσης πος συνδεάξωμένα μέρη ii) Υποχριώσης πος συνδεάξωμένα μέρη ii) Υποχριώσης πος συνδεάξωμένα μέρη iii) Αποιήστις σπό συνδιαμότων και στο λογαρισσμό "Φορολογία", περί σε άξης Φάρος εατοδηματος Αντιβαλλάμενος φόρος 10. Τα λοιπά συνολικά έσοδα μετά από φόρους σφορούν : Συνολλογιατικό έχθησης μετά από φόρους σφορούν : Συνολλογιατικό έχθης μετά από φόρους σφορούν : Συνολλογιατικό έχθης μετά από φόρους Καλοίζηστις Δηληγος μετά από φόρους Αντάβανλημείος διαφορίς ευτοδηματος Καλοίζηταις Δηληγος μετά από φόρους Αντάβανολιματις διαφορίς ευτοπόμησης Καλοιγοτικά εξιάξης (ζιμές) Αποιή συνολικά έσοδα μετά από φόρους Τ. Σημαίνετια όποι ποι ποιδιόλη του διούλου μούλου πό στιςτικός βάροη των από το ευτορίουση στης Εποιρίας διαση συνολικά έσοδο μετά από φόρους αλοι αυνολικά έσοδα μετά από φόρους Τ. Σημαίνετια το ποι ποιδιόλη του διούλου μαλοι πη στιστικός βάροη των από το ευτορίουση στης Εποιρίας διαστο συνμάζι της Επορίος κατό τη βίπος Τ. Σημαίνετια του Εποιρίδαμοι στην εδημότι διάδοη των από	rs, συναλλαγές με τα <u>Dubo</u> 11.084.404 (2) 21.083.007 (2) 21.084.007 (2) 21.083.007 (2) 21.083.007 (2) 21.083.007 (2) 21.083.007 (2) 21.083.007 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 22.081.01 (2) 23.081.01 (2)	Ovviñdicµšivo κατά Enupuía 55 - 900.335 € 21,770.438 € 12,770.438 € 16.990.013 € 301.590 € 4.844.155 € 4.844.155 € 301.590 € 4.844.155 € 31.127.0212 395.4174 € 31.415 € 31.415 € 31.415 € 31.415 € 31.415 € 31.415 € 31.415 € 31.415 € 33.438.438 34.248 346.2	την ένοισι του ΔΛΠ κισβολλόμενος φόρο μια εινοπο 31/12/2013 -2.531.029 (μια εινοπο 31/12/2017 (75.866) 35.777 η μισοιζών υπξιο δια 60.0897 η μισοιζών η μισοιζόν μισοιζο δια 60.0897 η μισοιζών υπξιο δια 60.0897 η μισοιζου στη 60.0897 η μισοιζου στη δια 60.0897 η μισοι δια 60.0897 η μισ	24 μέρη, είναι ω ς, του αναλύοντα ΝΙΕΕΝΑ 31112/2012 -1.635.346 € 849.379 € HMEINA 3112/2012 -
Απομείωση αποθεμέτων Μυρίδο τεχιδύν στο συγγετές τατρείες Συγκλογματικές δοσορές Τόλον / μένο προσομογές για μεταβόλες λογαρισμών κεφαλαίου κίκησης που σχατίζονται με τις λατουργκές δραστηρότητις Μιλαση (αίξηση ι αποθεμάτων Μιλαση (αίξηση ι αποθεμάτων Αύξηση (μέμαση) υπορείωταυν (πλην δαντοιούκ) Αύξηση (μέμαση) υπορείωταιν Αύξηση (μέμαση) υπορείωταιν Αύξηση (μέμαση) υπορείωταιν Καπαφιλής έγκομας αυσθέματος Είνολο αποροίων / (καροοίων) από λατουργικές δραστηριότητες (σ) Εινολο αποροίων / (καροοίων) από λατουργικές δραστηριότητες (σ) Εινολο αποροίων / (καροοίων) από λατουργικές δραστηριότητες (σ) Αυξησης (μέμαση) υποχώλεταις Αυξησίας μέμαση μετάχι τη τοι τοι τοι διόρη (όξι μέμα αποτελικαμάτιν Πιλάγτος: εγοδιματικό τητηξικάν στοιχείων στοιχείων Γιωλότος: εγοδιματικό τητηξικάν Τόκοι που ευτηριόζηταν Μαιόμεγοι τοι αποτριάζου / απορείων το τοιξικόν σε ελίλογη (όξι μέμα αποτελικαμάτι Τόκοι του ευτηριόζηταν Μαιόμεγο / (εφοροίον) από επευθυπτικές δραστηριότητες (β) <u>Μαριότης τοι τοι τοι τοι τοι διαφορί</u> Εύνολο αποροίων / (εφοροίαν) από επευθυποι δραφορίαν Εύνολο αποροίων / (εφοροίαν) από επευθοποιο δραφορία Εξορόγημος Κοιτοι διαφορίαν / (εφοροίαν) από επευθοποιο δραφορίος δραστηριότητες (β) <u>Μαριότης τοι τοι τοι τοι τοι τοι διαφορί</u> (αυδιατος ευτόμαν	303.123 (4.767.494) (92.584) (3.262.405) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.2422.499) (3.2422.499) (3.2422.499) (3.2422.499) (3.2422.499) (3.2422.499) (3.2422.499) (3.2422.498	2.373.776 (5.309.816) (9.975) 13.856.488 24.9699.553 (56.818.727) (36.818.727) (36.818.727) (3.2472.68) (3.2472.68) (1.716.179) 2.2479.0872 2.74.490 1.346.998 (73.819) 32.699.998 (56.644.789)	198.646 (1.677.495) (1.274.752) 19.01827 (3.37.013) (3.646.0178) (2.028.142) (3.028.142) (3.055.3.311) (2.028.142) (3.055.3.311) (1.01.788) (2.028.142) (1.6.297.405) (1.6.297.405) (1.6.297.405) (1.6.297.405) (1.6.297.405)	2.373.776 13.526.057 18.969.050 (26.134.13) (26.134.13) (26.134.13) (26.134.13) (26.134.13) (26.134.13) (26.134.13) (26.134.13) 20.442.769 (1.462.974.13) 258.233 1.346.998 (63.664.1) 32.699.978 (58.644.189) 32.699.978	ης Επορείες στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν	συνλλαγές με το Onhoc 11.084.404 20.080 21.084.041 21.084.041 21.084.041 21.084.041 21.084.041 22.084.011 -2.284.011 -2.284.011 -2.284.011 -2.284.011 -2.279.121 311/2/2013 (2.372.977) (57.868) 33.7777 (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.046) (2.43.047) (2.43.046) (2.43.046) (2.43.047) (2.43.047) (2.43.046) (2.43.047) (2.43.047) (2.43.047) (2.43.047) (2.43.047) (2.43.047) (2.43.047) (2.43.047	2006/bdgs/tvx κατά Enguise 55.980.335 € 21.770.438 € 21.770.438 € 21.590.521 € 3.590.521 € 21.590.521 € 21.590.521 € 21.590.521 € 21.590.521 € 22.594.617 € 23.511.57 31.122012 31.1217 € 31.1217 € 31.137 31.137 31.137 33.14.85 (23.437) 3.43.62.48 (36.90,400 Hz) 4.54.54.54 (24.437) 3.43.62.48 (36.90,400 Hz) 3.43.62.48 (36.90,400 Hz) 3.4	την ένοια του ΔΛΠ νικβολλόμενος φόρο μια εικοπο -2551.029 € μια εικοπο -2551.029 € μια εικοπο -31.122003 	24 μέρη, είναι ω ς, του αναλύοντα κικειλα 31/12/2012 -1.635.346 € 849.379 € 449.379 € 449.379 € 449.379 € 449.379 € 459.378
Αποριώναη αποθιμάτων Μυρίδο ταχρών απο συγγενίς παρείες Συγκλογματικές δοαστορίς Μότος Τ μένου πορισχούς το μεταγράζος δυγαρασμών κεφαίατου κίνησης που σχετίζονται με τις Απουογκές δραστημότητες Μάτωση (ταξήση) αποθιμάτων Μάτωση (ταξήση) αποθιμάτων Αξήσης (τμέμωση) αποθιμάτων Αξήσης (τμέμωση) υποχείωταν (πηλι δακοιακών) Αξήσης (τμέμωση) υποχείωταν Αξήσης (τμέμωση) υποχείωταν Καπαβιθήξει φισές αυσθύματος Είνολο απορούων (ταροούν) από Απουργικεή δραστημοίσητες (σ) Επινδύπτικές δραστημοίστητες Αγοράς ετοτόματων πηλικό περιβών στο περίου Πιλιότος χρηματοιοποιογμών τουχείωσης στορίων Πιλιότος χρηματοιοποιογμών τουχείων στο τεύρογη σξά μέσω αποτελετιμότη Τόσιο που ευτηριξήσηκη Μερίομαται ειστριοχθέκτας Έρολοια αποροίων (ταροούν) από επευνθυπικές δραστημοίσητες (β) <u>Φρωματοδοπικές δραστημοίσητες</u> Ανολισβέρτιας δοικών Μολισβέρτας δοικών Ανολισβέρτας δοικών Αποίς βαριομημοθείσμες υποχριώτιστες χρημαποδοπικός δραστημοίσητες (γ) Καθειφή αξίχηση (τμείωση) στα ταιγματικές διαθείμαι και ισοδύνομα περιδούου (εγοιλο απορούν (ταροούν) από χρημαποδοπικές δραστημοίσητες (γ) Καθειφή αξίχηση (τμείωση) στα ταιγματικές διαδιάτεια του ευδιογισμός Είνολο απορούν (ταροούν) από χρημαποδοπικές δραστημοίσητες (γ)	303.123 (4.757.49) (3.262.405) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.393.298) (3.2422.49) (2.422.49) (2.422.49) (2.422.49) (2.422.49) (2.423.497) (2.423.417) (3.68.653.314) (1.555.318)	2.373.776 (5.309.816) (9.975) 13.856.488 24.999.553 (541.000) (242.109) (3.64.818.703) (3.64.818.703) (3.64.818.703) (3.24.75.763) 18.695.920 (1.716.179) 20.872 	198.646 (1.677.495) (1.274.752) (9.01827 (2.028.127) (2.373.776	ης Επορείες στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν. 1) Γλαλήστς αγεθίου, υπηρετοίων και παγίων 1) Απαιήστς αφοθίου, υπηρετοίων και παγίων 1) Απαιήστς από συνδιάζιμένο μέρη v) Αμοβές Και δεισθυπικών και ποι λογαρισομό "Φορολογία", περιέ το Στην κατάποτος ποτος συνδιέξιμένου μέρη v) Ευσόδα στη μερίρματα 0. Στην κατάποτος ποτοιλομματικο και στο λογαρισομό "Φορολογία", περιέ το ξήτς Φόρας εισοδήμετας τος Λιταβάλλομετος φορος 10. Τα λοπά συνολικά έσοδα μετά από φόρους από μεταβόλη της εύλογης αξίοι πραιτοτρίθμης τισματούν του δουλογισμού "Μαρολογία", περιέ Λιταβάλλομετος τος Κεβδηζίζημές) χρήστης μετά από φόρους από μεταβόλη της εύλογης αξίοι πραιτοτρίθμης τισματούν του δουλογισμού "Λαπά στοιχεία δύων κειρά Λιτατά συνολικά (σοδα μετά στό φόρους 11. Σημαίοται ότη κοιδιάλη του Ισολογισμού "Λαπά στοιχεία δύων κειρά Γι Διλατία την Σταβάλη του Ισολογισμού "Απαί στοιχεία δύων κειρά Γι Διλατά την τουδιάζη του δορίους από μεταβολή της εύλογης αξίοι της αυτοτρίδμης τις ποιχούνους του δρισμου την του διαγία της Γι Διλατή στη κοιληδιά του Ισολογισμού "Διαπά στοιχεία δύων κειρά Γι Διλατίας του Ταρίδης της του δηγίους Γι Διλατής στη ποι Οιδιάλη του δορίους από μεταβολή της εύλογης αξίοι της μαριώστου την κοιδιάζη του του δορίλου του ποιλογία της του διαγίους του τη του διάλου του του δηλαίους από της του διάλους του τη του διάλου του του του διάλου του του διάλου του του του διάλους του τη του διάλου του του του διάλου του του του διάλου του του διάλου του του διάλου του του του διάλου του του του διάλου του του διάλους του τη του του του διάλου του του του διάλου του του του διάλου του του του του διάλου του του διάλου του του του του του του του του του τ	γς συνλληγές με το <u>Duhos</u> 11.084.40/4 2.083.007 € 13.084.20/4 2.083.007 € 13.082.207 € 2.09.037 € 2.409.0137 2.2479.112 € bioticita bioticita <u>3.117.02113</u> (2.327.013) (2.320.013) (2.327.013) (2.320.013	ουνόθεξαγίαν κατά Επορεία 55.980.335 55.980.335 21.770.438 € 1.6.950.013 2.8.95.921 3.589.521 € 3.589.521 € 3.120017 2.95.437.4 3.1720017 3.319.251.137 3.319.455 (2.4.37.4) 3.436.248 2.004.047.6 9.464.141.15 €	την έντοια του ΔΛΠ νικάβαλιόμενος φόρο <u>31/12/013</u> - 2531/29 (ни воспо <u>31/12/013</u> - (95.666) - (95.666) - (197) - (μέρη, είναι κα και αναλύουτα και αναλύστα
Αποχείωση αποθεμέτων Μυρδο καρίδου στο συγγενές επαρείες Συνολογματικές δοσορές Τωλον (μένο προσορικές για μεταβούς διογορασμών κεφαλαίου κίνησης που σχετίζονται με τις λεπουργικές δρασπροάτητες Μιλαιση («αξισητή ιστιθαίμαι» Μιλαιση («αξισητή ιστιθαίμαι» Αξισητή (μέμαση) αποθεμάτων Αξισητή (μέμαση) αποφείλαι το πέρουμπαλ λόγω συνταξοδάτησης Καταβιδητέτης Γιαριών ματο προρών στο προσωπικό λόγω συνταξοδάτησης Καταβιδητέτης Γιαριών τη πορεξιών το περοσωπικό λόγω συνταξοδάτησης Καταβιδητέτης το πορείων («αρισμόνη στο λεπουργικές δραστηριότητες (σ) Επινόλοτις δοσοματικής το πορείων το τοιχών το τοιχών Πωλήστις ενοδιαμικόν ποιχών που τροιοποικό νατοιχών Πωλήστις εγοδιαμικόν ποιχών τοιχών στοιχών Γιαμότος μεγασίματου πόγων πορισσοικούν στοιχών Γιαμότος μεγασίματου ποιχών τοιχών στοιχών στοιχών Γιαμότος εγοσματικόν ποιχών τοιχών στοιχών στοιχών Γιαμότος μεγασίματου ανόγμαν στοιχών στοιχών στοιχών Γιαμότος (μεροσύματας) Εύνολο πορούν / (εκροούν) από επιντοπικές δραστηριότητες (β) Εφοριατός δατις Καριστημούτης: Αναληθερίντοι δοιχαι Εύνολο πορούν / (εκρούν) από χρηματοδοποιό χοροικήρα Εύνολο πορούν / (εκρούν) από χρηματοδοποιό χοροικήρα	303.123 (4.767.494) (93.584) (3.362.405) (3.394.298) - (3.37.013) (3.646.653) (2.432.427) (7.447.453) (2.432.427) (12.432.427) (12.432.427) (13.434.417) (13.434.417) (14.697.354) (15.658.384) (9.909.425) (7.551.785) (15.658.384) (9.909.425) (7.551.785)	2.373.776 (5.399.816) (9.975) 13.856.488 24.999.553 (541.000) (3.64.818.793) (541.000) (3.227.268) (3.272.268) (3.272.268) (3.272.268) (3.272.268) (3.272.268) (3.272.268) (3.272.490) 7.20.872 (73.819) 3.26.499.998 (58.644.789) 11.664.096 (14.333.885)	198.646 (1.677.495) (7.274.752) 19.018.277 (3.37.013) (2.660.178) 2.028.142) (2.028.142) (2.028.142) (2.028.142) (3.37.013) (2.028.142) (3.37.013) (3.37.013) (2.028.311) (3.37.013) (3.37.	2.373.776	ης Επορείας στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν. 1) Γλαλήστς αγαθίου, υπηρετοίων και παγίων 1) Απαιήστς από συνδάσμινα μόρη 1) Υποχείοσης προς συνδέδιμένο μέρη 1) Υποχείοσης προς συνδέδιμένο μέρη 1) Υποχείοσης προς συνδέδιμένο μέρη 1) Έροδα από μερίρματα 2) Ευρό κατά συνολικά έσοδα μετά από φόρους από ματοβολή της εύλογης αξία πρατοπόμης της ταριακών ρώλι του δολογομιού "Φορολογία", περιά 4) Καρίδης το ματολική της το πορος απο δημιους αφοροίον : Συνολλογματικές δαφορές ευστοίησης Γι Τα λοπτά συνολικά έσοδα μετά από φόρους από μεταβολή της εύλογης αξία πρα αυτολικόματος του σύλογος του ματαβολή της εύλογης αξία πρα αυτολικόματος του σύλογος του ματαβολή της εύλογης αξία ποτά αυτολικά έσοδα μετά από φόρους 11. Σημακατια ότι πο κοδιάλι που δολογομιου 'Απαί στοιχεία δίων κειρά Λανόλογοπτά εξιδηξίζομες) 11. Δημακτικα ότι ποι κοδιάλι που δολογομιου 'Απαί στοιχεία δίων κειρά 12. Κατά τη 31/2021 3. συρφμούσαι του μόριας κατά τρίλων, εξίαση των της Για διατιάς συνοιριάς της απόφορος 11. Δημακτικα ότι ποι κοδιάλι που δολογομιου 'Απαί στοιχεία δίων κειρά 11. Δημακτικα της που Γολιβαί του διαλογομου 'Απαί στοιχεία δίων κειρά 12. Στικά τη 31/2021 3. συρφμούσαι του μόρισης της ειδιαθρίη του του διαλού του του δια	γς συνλληγές με το <u>Duhos</u> 11.084.404 ξε 20.83.007 ξ 13.084.204 ξ 20.83.007 ξ 21.03.007 ξ 21.03.007 ξ 21.03.007 ξ 21.03.007 ξ 21.03.017 ξ 22.01.01 ξ 22.01.0	Outoff-Edgework and Ethio Jellio 55: 980: 335: 65: 980: 335: 65: 980: 335: 65: 980: 335: 65: 980: 335: 65: 980: 359: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 65: 980: 590: 590: 590: 590: 590: 590: 590: 59	την ένοια του ΔΛΠ νικάβαλιόμενος φόρο με ειροποί 3/1/2/2013 	24 μέρη, είναι ως ς, που αναλύοντα HEENA <u>31/122012</u> - 1.053346 - 1.053346 - 319.484 (233379 € HEENA <u>33/122012</u> - 319.484 (233374) - 309.5116 (233374) - 309.5116 (233374) - 309.5116 (233374) - 309.5116 - 309.5
Απορείωση αποθεμέτων Μυρίδο καρίδου στο συγγινείς επαρείες Συναλογματικές διασρούς Μυρίδο καρίδου στο συγγινείς επαρείες Συναλογματικές διασρούς Μαλαση (κάρθηση ισποθεμάτων Μάλαση (κάρθηση ισποθεμάτων Μάλαση (κάρθηση ισποθεμάτων Αφήση (μέμωση) υποφείλατων (μάγς διακαιοών) Αφήση (μέμωση) υποφείλατων Αφήση (μέμωση) υποφείλατων Αποις διασριασινό (καριούν) από μετινδατικών έρισα ποτιλειομάτων Αφήση (μέμωση) υποφείλατων Αφήση (μέμωση) υποφείλατων Αποις διαφείλατου Αποις διαφείλατου διαστοφείλατου το τοριαδιαν Αποις διαφείλατου Αποις διασριασίου (καριούν) από μετινδατικές δραστηριότητες (ρ) Χοιοι αποφείληται διακαι Είριληται το αποφείλητες (μοιοιχριατοδιατικές δραστηριότητες (ρ) Κορομητιζοτης (μέμωση) υποφείλατων ατοφείλους (μ + (μ) + (μ)	303.123 (4.767.494) (93.584) (3.262.405) (3.393.298) (2.373.776 (5.390.816) (9.975) 13.856.488 24.999.553 (841.000) (3.577.648) (3.611.6179) (3.577.648) (2.415.678) 18.695.930 (1.716.179) 20.872 274.490 17.2649.986 (5.6494.779) (5.6494.799) (5.6494.799) (5.644.799	198.646 (1.677.495) (1.274.752) (9.01827 (2.028.127) (2.373.776	ης Επορείες στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν. 1) Πολήστες αγαθίου, υπηρετοίων και παγίων 1) Αποιήστες αγαθίου, υπηρετοίων και παγίων 1) Αποιήστες στο συνδιάζιμενο μέρη 1) Υποχεώσεις προς συνδιέξιμένο μέρη 1) Υποχεώσεις προς συνδιέξιμένο μέρη 1) Εισόδα από μερίρματα 2. Στην κατάποταη αποτυλισμάτων και στο λογαρισσμά "Φορολογία", περιά ιες άξης: Φάρος εισοδήματος Αυθρίολίματος φορος 10. Τα λοιπά συνολικά έσοδα μετά από φόρους από μεταβολή της εύλογης σίβα πρει αυτολιτική είσοδα μετά από φόρους από μεταβολή της εύλογης σίβα πρει αυτολιτικής διαφορές ευστολήσης Καρδη (Ομμεί), χάησης μετά από φόρους από μεταβολή της εύλογης σίβα πρει αυτολιτικής του ποιογίας 10. Τα λοιπά συνολικά έσοδα μετά στό φόρους 11. Σημαίοται ότης κοιτόδια του Ισολογισμού Υποιά στοιχεία δίων κειφα Αναλογοτικά είρδη (Ομμές) 12. Κατά τη σύλλαζια διαφορίας του διαγίους 11. Σημαίοται ότης κοιτόδια του Ισολογισμού Υποιά στοιχεία δίων κειφα 13. Ο κάλολας της δημοτικής εκτιμήσης του Μάλης 13. Ο καλολας της διαγισμές ευστήσης 14. Τι 1/2013. συρφισιου τη γέτετατη στης διαλολομήτης συρολογικού του 101/2013. Ανθμαίου του του όφους 15. ποι 101/2013. συρφισιου τη γέτετατη στης διαλολομής της στορομοι διαλόμους 16. Το μέλομες του 2013 ολομόλομέρους του τούρου 11. Σημαίολομος του το 101/2013. Δημάτατο του του διαλολομητός του	γς συνλληγκές με το Ωμήρας 2.0.83 0.07 € 2.0.83 0.07 € 2.0.93 0.00 0.07 € 2.0.93 0.07 € 2.0.00 0.07 € 2.0.93 0.07 € 2.0.05 0.07 € 2.0.93 0.07 € 2.0.07 € 2	Outoff-Edgewine knning Etha Jacki 55 980 335 € 55 980 335 € 55 980 335 € 16 990 336 € 38 990 590 € 33 589 521 € 380 5590 € 4844 155 € 880 5590 € 4844 155 € 880 5590 € 1800 570 78 30 580 580 580 580 580 580 580 580 580 58	την ένοια του ΔΛΠ νικάβαλιόμενος φόρο μει εκοιτοι 3/17/2013 - 424 ξ -	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ 31/12/2012 - 1.535.346 € 549.379 € - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 - 3.319.484 - 3.31
Αποριώνη αποθιμάτων Μαρίδο καρίδου πο συγγετές παρείες Συνολογματικές δοσοριές Τωλον / μένο ποροσιμός για μεταβοίες λογαρισμών κεφαίαδου κίπρης που σχετίζονται με τις λεπουργετές βοσατηριότητες Μάλαση (αίσβηση) αποθιμάτων Αύξηση (μέμαση) αποθιμάτων Αύξηση (μέμαση) ποριβέτων Αύξηση (μέμαση) ποριβέτων Αύξηση (μέμαση) ποριβέτων Καταβιθής τόρες ασοδίματος Εύνολο αποροών / (εκροών) από λεπουργικές δραστηριότητες (σ) Ευνολο αποροών / (εκροών) από λεπουργικές δραστηριότητες (σ) Ευνολο αποροών / (εκροών) από κεπουργικές δραστηριότητες (σ) Πωλήστες γιαζιατικός αποθιμάτων Αγοράς γιαματοικοιοιμών παρουσταιών στοιχείων Παλήστες τοιζιατικός απορίζεταις Τόσιο του ευτηριζήθηκαι Γιώνολο αποροών / (εκροών) από επεινδυτικές δραστηριότητες (β) Σουματοις ποιζιατικής Αναληφθέντις δοιστια Εξορλήστες δοιτών Αναληφθέντας δοιστια Εξορλήστες δοιτών (εκροών) στο χρηματοιδοιποίες δραστηριότητες (γ) Καιθερί αξίξηση / (μείωση) της της τηματοδοιποίς δραστηριότητες (γ) Γα αναλομβοιός της παιχμειά διοθείους και σοδίνουρα τοδιόνομα	303.123 (4.767.49) (3.362.405) (3.342.405) (3.342.405) (3.342.405) (3.370.13) (3.686.653) (2.452.49) (2.452.49) (2.452.49) (2.452.49) (1.457.433 (2.457.457) (1.459.7354) (1.565.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34 (9.909.425) (7.351.85.34) (7.351.85.34) (7.351	2.373.776 (5.392.816) (9.975) 13.856.488 24.999.553 (54.1000) (262.109) (3.6181.793) (24.15.071) (2.415.678) (2.415.678) (2.415.678) (2.415.678) (2.415.678) (2.415.678) (2.415.678) (2.415.678) (3.409.978) (3.40	198.646 (1.677.495) (7.274.752) 19.018.279 (3.37.013) (2.660.178) 2.028.142) (2.028.142) (2.028.142) (2.028.142) (2.028.142) (3.50.180) (1.50.188) (1.50.188) (1.50.7	2.373.776 13.526.057 18.696/050 (26.133.413) (26.133.413) (26.133.413) (27.4136) (27.4136) (1.418.227) 20.442.769 (1.469.674) 722 20.442.769 (63.664) 13.6699.988 (63.664) 11.660.906 (14.433.885) 6.0452.355 6.0452.856 22.871.079	ης Επαρείες στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν. 1) Πολήστς αγοθών, υπηρετοίν και παγίων 1) Απαίητας από συνδάξιμένο μέρη 1) Απαίητας ται στο ανοδάξιμένο μέρη 1) Απαίητας ται στο ανοδάξιμένο μέρη 1) Απαίητας Και Δεισθυντικών του τελεγρίαν 1) Εισόδα από μερίρματα 2. Στην κατάπαταη αποτελεσμάτων και στο λογαρισσμά "Φορολογία", περί ας άξης: Φάρος εσοδήματος Απαίβαλίζωμες φάρος 10. Τα λαπά συνολικά έσοδα μετά από φόρους αφορούν : Συνολλοχιστικός δασροξες ενοποξητης Κάρδη (ζαμείς) χάρτης μετά από φόρους από μετιβολή της εύλογης αξία παρι αντοπόξισης τιματού του ίσολογματιο γιατή στο το διαλογίας το Απαίβαλιστικός δασροξες ενοποξητης Κάρδη (ζαμείς) χάρτης μετά από φόρους από μετιβολή της εύλογης αξία παι ανολικά έσοδα μετά στό φόρους 11. Σιμαλιστικό του κοιδιά του ίσολογμομοί Απαί στοιχεία δίων κειφά 11. Σιμαλιστικός της λογοτικής εκτιβοίης κοι το τίμαι. 12. Κατά την 31/102/13 εκερμαίσου στης της διάρτης της το τριπτης 13. οι φάλοξας της λογοτικής εκτιβοίησης της το άλογος της το 14. Μαλοίηση του του τουδιά του ίσολογισμός του το προιός της το τουριός της το 15. στο μάλοξης της λογοτικής εκτιβοίηση τις του 14. Η Δικόρτης της λογοτικής εκτιβοίησης το του διαλούς της το τουριός της το τους 14. Η Δικόρτης της το τουρίου του πολοβούς του τουλομοι της παιηξίτασης της το 15. στο μάλοξης της λογοτικής της ποιδητικός της το τουρίους του το τουρίου του πολοβούς του τουρίους της το τορίους 15. στο μέλοξης της του τουρίου του πολοβούς της το τουρίους της το τορίους 16. Τον μέλοξης της του του του το το το το τουδιά του του τουρίου της το τορίους της το τουρίους της το το του το	γς συνλληγκές με το Ωμήρας 2.0.83 0.07 € 2.0.83 0.07 € 2.0.93 0.00 0.07 € 2.0.93 0.07 € 2.0.00 0.07 € 2.0.93 0.07 € 2.0.05 0.07 € 2.0.93 0.07 € 2.0.07 € 2	Outoff-Edgewine knning Etha Jacki 55 980 335 € 55 980 335 € 55 980 335 € 16 990 336 € 38 990 590 € 33 589 521 € 380 5590 € 4844 155 € 880 5590 € 4844 155 € 880 5590 € 1800 570 78 30 580 580 580 580 580 580 580 580 580 58	την ένοια του ΔΛΠ νικάβαλιόμενος φόρο μει εκοιτοι 31/12/2013 - 42/4 ξ - 42/4 ξ	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ 31/12/2012 - 1.535.346 € 549.379 € - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 - 3.319.484 - 3.31
Αποχείωση αποθεμάτων Μερίδο κερίου στο συγκγείς επαρείες Συπολογματικές δασροξε Μελίον (μεύν προσομογές για μποβιάζος διογορασμών κεφολοίου κίησης που σχετίζοπαι με τις λεπουργκές ξορασηρούτητες Μελίοπη (είσβηση) αποσίτουων Μελίοπη (είσβηση) αποσίτουων Αλέβηση (μείωση) αποσίτουων Αλέβηση (μείωση) αποσίτουων Αλέβηση (μείωση) αποσίτουων Αλέβηση (μείωση) αποσίτουων Αποβιάζους του Καταθριθρίτις του Μελίοτς σενόματος Μελίοτς σενόματος Μελίοτς σενόματος Αποβίας δια του Μελίοτς σενόματος Αποβίας δια του Μελίοτς σενόματος Αποβιάζους του Μελίοτς σενόματος Αλέβηση (μείωση) αποσίτουν Αλέβηση (μείωση) αποσίτουν Αποβίας δια του Μελίοτς σενόματος Αποβιάζους του Μελίοτος σενόματος Αποβιάζους του Μελίοτος σενόματος Είνολο αι ασρούν (καρούν) από επικυθυπικές δραστηριότητες (β) <u>Μελίοτος σενόματος</u> Μελίοτος σενόματος Είνολος αισρούν (καρούν) από επικυθυπικές δραστηριότητες (β) <u>Μεροιτης διαδοστηριότητες</u> Αναληθέζους διασοτηριώζης Αποβιάζους του Αποβίαζους του Μελίοτος διαδοστηριότητες Αναληθείοτις διαστηριότης δηματικούς διαδοστηριότητες (φ) + (β) + (η) Ξυπολιο διαδοσμός του του μετικούς διαδίους και ο σοδίνοιμα Τερισκικά διαθείσμαι και ισοδίνους λήξης περιόδου	301.123 (4.767.494) (93.584) (3.262.405) (3.394.298) (3.394.298) (3.394.298) (3.394.298) (3.394.298) (2.432.429) (2 373.776 (5.998 816) (9 975) 13 856.488 24 999 553 24 999 553 24 68 187 201 (8 12 10 10 10 10 10 10 10 10 10 10 10 10 10	198.646 (1.677.495) (2.274.752) 19.018.277 (2.327.013) (2.028.142) (2.028.142) (2.028.142) (2.028.142) (2.028.142) (2.502.252)	2.373.776 13.526.057 13.526.057 13.597.050 (26.133.413) (26.133.413) (26.133.413) (27.413.413) (1.415.227) 20.442.769 (1.459.674) (1.459.674) (25.247.433 1.346.978 (65.647.199 11.660.906 (14.433.885) 16.825.856 22.871.079 A891ya, 28 M	ης Επορείς στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Αν- 1) Πωλήστς αγοθών, υπηρετοίν και παγίων 1) Απαίητας στη στο νολάζιμαν το μέρη 1) Απαίητας ται στο νολάζιμαν μέρη 1) Απαίητας και στο ανολάζιμαν μέρη 1) Απαίητας και αι αυνολαγματικού μόρη 1) Απαίητας και αυνολαγματικού μόρη 1) Τοροία από μερίρματα 2. Επιγ κατάποποη αποτελεσμάτων και στο λογαρισσμά "Φορολογία", περιέ τος έξης: Φάρος εσοδήματος Ακαθρολίματος φορος 10. Τα λοπά συνολικά έσοδα μετά από φόρους αφορούν : Συνολλογματικός δαφορός κοποίησης Κάρδη (ζαμείς) χόησης μετά από φόρους από μεταβολή της εύλογης σίβα της αντοτόθματης τιματοιών μού του Ισολογτομού Υπαία στοιχεία δίων κειρα Αναλογοτικά είχδη (ζαμείς) 10. Τα λοπά συνολικά έσοδα μετά στό φόρους 11. Σημαίοται όποι του κολιδιά που Ισολογτομού Υπαία στοιχεία δίων κειρα Λανά συνολικά (σοδα μετά στό φόρους 11. Σιμαίοταν στις κοιδιάλι που Ισολογτομού Υπαία στοιχεία δίων κειρα 13. Ο κάλοξης της λογοτικής τιμπλητικής του του διαλογίας του στη του Πολητικός στις λογοτοίς του πούσησης 15. Διαλιάζεις της λογοτικής τιμπλητικής του στους διαδιάλουν του 16. Το Διαδιάδιος της του του διαλού που του όμου από του του 15. στο λιτηζικός του 1012/01. Ανώσμάτος στη σύμος του του διαλογίας του 16. Τον Διαδιάζικου του 2131 ο λολογιδιάριναι ο το 2313 ολολογιδιάριναι ο το ανοπολογισμός του του 2131 ολομβοίοται του του του διαλογιστης του που διασιο του του ΣΔΛΙΝΤΟΥΤΕΙΑ ΚΟΡΝΟΟΥ με της της ποι πουτολογιός που του που του Διαδιάλουτη φορολογική της ποτοπολογισμός του στολογισμός της ποι του του 16. Τον Διάξιβαση του 2131 ολομβοίοι του	inς συνλληλεξί με το <u>Duhos</u> 11.084.404 ξε 23.083.007 ξ 13.084.201 ξ 23.083.007 ξ 23.075 ξ 24.005.377 ξ 24.005.377 ξ 24.005.377 ξ 23.0161 ξ 23.0171 ξ 10.022013 (27.272.971) (25.866) 3.017 ξ 24.0712 ξ 10.002013 (27.272.971) (27.272.971	Outoffickprive knih Etna μela 55 980 335 € 55 980 335 € 55 980 335 € 55 980 335 € 16 990 585 € 16 990 585 € 16 990 585 € 16 990 585 € 18 9900 585 € 18 990 585 € 18 990 585 € 18 9900 585 € 18 9900	την ένοια του ΔΛΠ νικάβαλιόμενος φόρο με εκοποι 31/12/2013 - 42/4 ξ -	24 μέρη, είναι ως ς, που αναλύοντα HIERA 31/12/2012 - 1.53,546 € 649,379 € 43/12/2012 - 3.319,484 (234,374) 3.085,114 3.045,114 (234,374) 3.085,114 - 3.045,114 - 3.04
Αποριώνη αποθιμάτων Μαρίδο καρίδου πο συγγετές παρείες Συνολογματικές δοσοριές Τωλον / μένο ποροσιμός για μεταβοίες λογαρισμών κεφαίαδου κίπρης που σχετίζονται με τις λεπουργετές βοσατηριότητες Μάλαση (αίσβηση) αποθιμάτων Αύξηση (μέμαση) αποθιμάτων Αύξηση (μέμαση) ποριβέτων Αύξηση (μέμαση) ποριβέτων Αύξηση (μέμαση) ποριβέτων Καταβιθής τόρες ασοδίματος Εύνολο αποροών / (εκροών) από λεπουργικές δραστηριότητες (σ) Ευνολο αποροών / (εκροών) από λεπουργικές δραστηριότητες (σ) Ευνολο αποροών / (εκροών) από κεπουργικές δραστηριότητες (σ) Πωλήστες γιαζιατικός αποθιμάτων Αγοράς γιαματοικοιοιμών παρουσταιών στοιχείων Παλήστες τοιζιατικός απορίζεταις Τόσιο του ευτηριζήθηκαι Γιώνολο αποροών / (εκροών) από επεινδυτικές δραστηριότητες (β) Σουματοις ποιζιατικής Αναληφθέντις δοιστια Εξορλήστες δοιτών Αναληφθέντας δοιστια Εξορλήστες δοιτών (εκροών) στο χρηματοιδοιποίες δραστηριότητες (γ) Καιθερί αξίξηση / (μείωση) της της τηματοδοιποίς δραστηριότητες (γ) Γα αναλομβοιός της παιχμειά διοθείους και σοδίνουρα τοδιόνομα	301.123 (4.767.494) (93.584) (3.262.405) (3.394.298) (3.394.298) (3.394.298) (3.394.298) (3.394.298) (2.432.429) (2 373.776 (5.998 816) (9 975) 13 856.488 24 999 553 24 999 553 24 68 187 201 (8 12 10 10 10 10 10 10 10 10 10 10 10 10 10	198.646 (1.677.495) (7.274.752) 19.018.279 (3.37.013) (2.660.178) 2.028.142) (2.028.142) (2.028.142) (2.028.142) (2.028.142) (3.50.180) (1.50.188) (1.50.188) (1.50.7	2.373.776 13.526.057 13.526.057 13.597.050 (26.133.413) (26.133.413) (26.133.413) (27.413.413) (1.415.227) 20.442.769 (1.459.674) (1.459.674) (25.247.433 1.346.978 (65.647.199 11.660.906 (14.433.885) 16.825.856 22.871.079 A891ya, 28 M	ης Επαρείες στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Κν. 1) Πολήστς αγοθών, υπηρετοίν και παγίων 1) Απαίητας από συνδάξιμένο μέρη 1) Απαίητας ται στο ανοδάξιμένο μέρη 1) Απαίητας ται στο ανοδάξιμένο μέρη 1) Απαίητας Και Δεισθυντικών του τελεγρίαν 1) Εισόδα από μερίρματα 2. Στην κατάπαταη αποτελεσμάτων και στο λογαρισσμά "Φορολογία", περί ας άξης: Φάρος εσοδήματος Απαίβαλίζωμες φάρος 10. Τα λαπά συνολικά έσοδα μετά από φόρους αφορούν : Συνολλοχιστικός δασροξες ενοποξητης Κάρδη (ζαμείς) χάρτης μετά από φόρους από μετιβολή της εύλογης αξία παρι αντοπόξισης τιματού του ίσολογματιο γιατή στο το διαλογίας το Απαίβαλιστικός δασροξες ενοποξητης Κάρδη (ζαμείς) χάρτης μετά από φόρους από μετιβολή της εύλογης αξία παι ανολικά έσοδα μετά στό φόρους 11. Σιμαλιστικό του κοιδιά του ίσολογμομοί Απαί στοιχεία δίων κειφά 11. Σιμαλιστικός της λογοτικής εκτιβοίης κοι το τίμαι. 12. Κατά την 31/102/13 εκερμαίσου στης της διάρτης της το τριπτης 13. οι φάλοξας της λογοτικής εκτιβοίησης της το άλογος της το 14. Μαλοίηση του του τουδιά του ίσολογισμός του το προιός της το τουριός της το 15. στο μάλοξης της λογοτικής εκτιβοίηση τις του 14. Η Δικόρτης της λογοτικής εκτιβοίησης το του διαλούς της το τουριός της το τους 14. Η Δικόρτης της το τουρίου του πολοβούς του τουλομοι της παιηξίτασης της το 15. στο μάλοξης της λογοτικής της ποιδητικός της το τουρίους του το τουρίου του πολοβούς του τουρίους της το τορίους 15. στο μέλοξης της του τουρίου του πολοβούς της το τουρίους της το τορίους 16. Τον μέλοξης της του του του το το το το τουδιά του του τουρίου της το τορίους της το τουρίους της το το του το	inς συνλληλεξί με το <u>Duhos</u> 11.084.404 ξε 23.083.007 ξ 13.084.201 ξ 23.083.007 ξ 23.075 ξ 24.005.377 ξ 24.005.377 ξ 24.005.377 ξ 23.0161 ξ 23.0171 ξ 10.022013 (27.272.971) (25.866) 3.017 ξ 24.0712 ξ 10.002013 (27.272.971) (27.272.971	Outoff-Edgewine knning Etha Jacki 55 980 335 € 55 980 335 € 55 980 335 € 16 990 336 € 38 990 590 € 33 589 521 € 380 5590 € 4844 155 € 880 5590 € 4844 155 € 880 5590 € 1800 570 78 30 580 580 580 580 580 580 580 580 580 58	την ένοια του ΔΛΠ νικάβαλιόμενος φόρο με εκοποι 31/12/2013 - 42/4 ξ -	24 μέρη, είναι ω ς, που αναλύοντα ΗΝΕΝΑ 31/12/2012 - 1.53.5.346 643.377 € 43.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 3.319.48 (23.374 (23.374 (23.374 (23.374) (23.37
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Απορείωται αποθεμάτων Μυρδο καρίδου σο συγκνές επαρείες Συνολογματικές δασμορές Μυρδο καρίδου σο συγκνές επαρείες Αποθερομούς για μεταξιοδούς διογορασμών κεφολαίου κόιησης που σχείζονται με τις Απουργκές βορατηροίτητες Μιλαιση ((αξισηρί) αποθεμάτων Μιλαιση ((αξισηρί) αποθεμάτων Αξίσης (Ιμέωσι) η αποβείλαι το προσωπικό λόγω συντιδρόθησης Αξίσης (Ιμέωσι) η αποβείλαι το προρείων το προσωπικό λόγω συντιδρόθησης Καταβιληθής φέρος κατοδήματος Ενίνολα ασφοίων / (καροούμ στο Ακπουργικές δραστηριότητες (σ) Επινότικες δασμορίες Αγοράς το αυροίων τη αγών που αστοαλού στοιχίων Παιλήστες το αύματως ποτηρίων το ποιχίων το Αμόγος το αύματων ποιχίων τη συντιδρού το ποιχίων Παιλήστες γιαρίασιου ποιχίων το ποιχίων στοιχίων Παιλήστες γιαρίασιου ποιχίων τη συνταικές δραστηριότητες (σ) Ευνολα ασφοίαν / (καροούμ στοιχίων στοιχίων στοιχίων Παιλήστες γιαρίασιου ποιχίων τη συνταικές δραστηριότητες (σ) Ευνολα ασφοίαν / (καροούμ στοιχίων στοιχίων στοιχίων Γλαισια το αποριών / (καροούμαι στοιχίων στοιχίων στοιχίων Απομέτος δραστηριότητες Αναθεριθηθης το τη συνταικής ποριστοιχίων στοιχίων το Εύνολα ασφοίαν / (καροούμ στη χρηματοδοτικού γαρακτήρα Εύνολα ασφοίαν / (καροούμ στη χρηματοδοτικού όραστηριότητες (β) Ασφαιατόζοτιας Καραστηρίοτητες Αναθεριθηθήσης (μερωσίη) στα τη περιακοι διαθείσμα και ισοδύνομαι περιόδου (α) + (β) + (1) Ταμεταλα διαθείσμα και ισοδύνομαι αφήςς χρησης Συναλιληματικές δαθείσμα και ισοδύνομαι αφήςς χρησης Συναλιληματικές διαθείσμα και ισοδύνομαι αφής χρησης Συναλιληματικές δαθείσμα και ισοδύνομαι αφής χρησης Συναλιληματικές διαθείσμα και ισοδίνομαι απολιλορίσης ΟΤΡΟΕΔΡΟΣΙ ΤΟΥ ΔΙΟΙΚΗΤΙΚΟΥΣΥΜΟΡΙΟΥΟΙ	303.123 (4.767.49) (93.584) (3.262.405) (3.393.4298) (3.393.4298) (3.393.4298) (3.393.4298) (3.384.539) (2.452.497) (3.866.4539) (2.452.497) (3.866.4539) (2.452.497) (18.697.354) (18.697.354) (18.697.354) (19.99.994.455) (2.3685.148) (2.37.556.384) (2.37.556.384) (2.37.556.3856.385) (2.37.5	2 373.776 (5.998 816) (9 975) 13 856.488 24 999 553 24 999 553 24 68 187 201 (8 12 10 10 10 10 10 10 10 10 10 10 10 10 10	198.646 (1.677.495) (7.274.752) 19.018.279 (2.337.013) (2.608.142) (2.058.142) (2.058.142) (2.058.142) (2.058.142) (2.058.142) (10.137.016 (2.058.142) (10.107.016 (10.107.01	2.373.776	ης Επορείς στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Ανα. 1) Γιαλήστς αγοθών, υπηρετοίν και παγίων 1) Αναρίς αγοθών, υπηρετοίν και παγίων 1) Αναρίς από ανοδάσμένα μέρη 1) Αγαρίς τα δανοδιαμένη και στο λογορισμόν "Φορολογία", περί αναίδιοση μέριματα 1) Το λοιπά συνολικά έσοδα μετά από φόρους αφορούν : Ευσυλλογματικές δαφορές ενοπτόρηση 1) Γιαμώνται όπου κοιδιάλ του Ισοδογματά της είλογης αξία πραγοτισμότης του χραγία της μέτα το φόρους 11. Σιριωάνταις δαφορές ενοπτόρηση 1) Αναλιάς το δασόρ μετά στό φόρους 11. Σιριώνταις δαφορές του τοιδρογι 11. Σιριώνταις το στο κοιδιάλ του Ισοδογμισμό Υπιά στορία διών κεφα Λουλογοπτό κέδοξη (Είμας) 12. Κατά την 31/102/130 εκορομούσον στος Καρίδιάς Το υποροριώς της του ποι 13. Οι κάλοξης της λογοιτης και πούς όριλα στης της διάδοτη της αναβιώρη μησηρημένως της λογοιτης της της διάδος της τα στο φόρους 13. Οι κάλοξης της λογοιτης του χρία τος του διάδος της του στος το διάδος της του της της διάδος της του της του διάδος 10. Ιο διάδος της λογοιτης κατιδιάδος της του στος του διάδος της του τημο τος 10. Ιαλοξης της λογοιτης της πλητής της του πο Πολιτικές, ολλαγές στις λογοιτης της πλητής της του που 10. Ιαλοξητις της λογοιτης της πλητής της του της 10. Ιαλοξης της λογοιτης της πλητής της του τημο τος 10. Ιαλοξης της λογοιτης της πλητής της του τημο τος 10. Ιαλοξης της λογοιτης της πλητής της του τημο τος 10. Ιαλοξης της λογοιτης της πλητής της του τημο τος 10. Ιαλοξης της το του διαδο της της της της της της της της της 10. Ιαλοξης της του τημο τος της της της της της της της της της τη	inς συνλληλεξί με το <u>Duhos</u> 11.084.404 ξε 23.083.007 ξ 13.084.201 ξ 23.083.007 ξ 23.075 ξ 24.005.377 ξ 24.005.377 ξ 24.005.377 ξ 23.0161 ξ 23.0171 ξ 10.022013 (27.272.971) (25.866) 3.017 ξ 24.0712 ξ 10.002013 (27.272.971) (27.272.971	20νδήδεμίνα κατά Emupelia 55 980.335 (55 980.335 (55 980.335 (55 980.335 (55 980.335 (55 980.335 (55 980.355 (5	την ένοια του ΔΛΠ νικβαλιόμενος φόρο με εκοίτα 31/12/2013 -424 € (95.866) 35.777 (40.087) πματοχίνι υπέρ το άτι τηι στημ.41 των σκοι τηι στημ.41 των σκοι τηι στημ.41 των σκοι στοτελική στοτία τη λάλομπαι της μάρου δατοτέλης του το 1.0 δατοτέλης του το 1.0 δατοτέλου το 1.0 δατοτέλης του 1.0 δατοτέλης του το 1.0 δατοτέλης του το 1.0 δατοτέλης του το 1.0 δατοτέλης του το 1.0 δατοτέλης του 1.0 δατοτέλησης τ	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ 31/12/2012 - 1.535.346 € 549.379 € - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 - 3.319.484 - 3.31
Amagina στοθιμάτων Μυρδο καρίου στογγκεία επαρείας Στογγμάτος δοαρομός Μαλαματικές δοαρομός Μαλαματικές δοαρομός Μαλαματικές δοαρομός Μαλαματικές δοαρομός Μαλαματικές δοαρομός Μαλαματικός που ματικές Μαλαματικός Μαλαμματι	301.123 (4.767.494) (93.584) (3.262.405) (3.394.298) (3.394.298) (3.394.298) (3.394.298) (3.394.298) (2.432.429) (2 373.776 (5.998 816) (9 975) 13 856.488 24 999 553 24 999 553 24 68 187 201 (8 12 10 10 10 10 10 10 10 10 10 10 10 10 10	198.646 (1.677.495) (2.274.752) 19.018.277 (2.327.013) (2.028.142) (2.028.142) (2.028.142) (2.028.142) (2.028.142) (2.502.252)	2.373.776	ης Επορείς στη λήξη της τρέχουσας περίοδου, που έχουν προκύφει από «Αν- 1) Πωλήστς αγοθών, υπηρετοίν και παγίων 1) Απαίητας στο συνδάξιμένο μέρη 1) Απαίητας το ποι ονοδαμιάν μαι μέρη 1) Υποχεώσεις πος συνδέξιμένο μέρη 1) Απαίητας και διαθυντικών και ποι λογαρισομά "Φορολογία", περέ ως έξης: Φάρος εποδήματος Λειθολήματος φορος 10. Τα λοπά συνολικά έσοδα μετά από φόρους αφορούν : Συνολλογματικές δαφορές ευποδητησι Κάρδη (ζαμείς) χόησης μετά από φόρους από μεταβολή της εύλογης σβα της αιτοττάλυτης ταματούκαι του λογογρισομόν "Φορολογία", περέ κατά συνολικά έσοδα μετά από φόρους από μεταβολή της εύλογης όβα πης αιτοττάλυτης τιματούκαι του δοργομος 11. Στμαίοται ότης κοιτόδια του Ισολογισμού Υπαιά στοιχεία διών κειρα Αναλογοτικά είχδη (ζαμείς) 12. Κατά την 31/2021 3 εκρεφαίοσαι συν όμια στη στοιχεία διών κειρα 13. Ο κάλοξης της λογοτησής τη άποι της κοιδιάλη του Ισολογισμού Του Ισολογισμού 13. Οι καλοξης της λογοτησίς του πότησης Γλαλητίζας μόλογος της λογοτης της διαδητής της το στης Γλαλοιδιάζουν στης Έπορεία και στον Όμια από της το στοις 13. Ο καλοξης της λογοτησίς τη έποιτης το στολογίας της το στης Γλαλητικός που το πορόδια του Ισολογισμού Του Ισολογισμού 15. στο λατήξιας της λογοτης της πληλητής της το στοπος 16. Το καλοτιζιάς της λογοτης της το πλατηδογισμός της στο στος 16. Το το κατήξιάς του το 1313 ολολομόζους του στολογισμού που το του διαλομόμους 2.ΩΛΙΝΝΟΥΤΕΙΑ ΚΟΡΝΟΟΥ με της υπορογιά κου ποποτοποιουλού. Ταρίοτο 2814	ing συνλλυβγές με το <u>Duhas</u> 11.084.404 (2000) 11.084.404 (2000) 13.768.481 (2000) 24.003.37 (2000) 24.003.37 (2000) 24.003.37 (2000) 24.01741 (2000) 24.01741 (2000) 24.01741 (2000) 24.01741 (2000) 24.01741 (2000) 25.717 (24.33.068) 10.017 (24.33.068) 26.717 (24.33.068) 27.717 (24.35.068) 27.717 (24.35.068) 27.717 (24.35.068)	Outoffickprive knih Etna μela 55 980 335 € 55 21.770 438 € 1.6 950 013 € 3.589 521 € 801.590 € 4.841.155 € 923.72 € 2954.47 € 831.172021 2.3194.27012 3.3172.2021 3.3172.2021 3.3172.2021 3.314.6 € 2.319.4 85 (23.43.74) 3.345.2 € 9.44.4 μ.10 € 9.41.4 μ.10 € 9.41.4 μ.10 € 1.31.4 μ.10 €	την ένοια του ΔΛΠ νικβαλιόμενος φόρο με ειοιάτα 31/12/2013 - 424 € - 2531 (227 € με τοιχίαντας 11/12/2013 - 424 € - (95, 866) 35,777 (40,089) πματοχίανταξη το άνοιδη τη μετοχίανταξη του το 1ο πματοχίανταξη του το 1ο πματοχίανταξη του το 1ο προτιάζη του 10 προτιάζη του 10 προτ	24 μέρη, είναι ω ς, που αναλύοντα ΗΜΕΝΑ 31/12/2012 - 1.535.346 € 549.379 € - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 3.305.114 - 3.319.484 (23.4374 - 3.319.484 - 3.31

		Company	E.VI.KE S.A. D METALS TRADING, REAL ESTATE A 's No in the Registry of S.A.: 47161/(ation for the period from January 1, (Amounts in EUR)	01/B/00/583		
<u>ASSETS</u>	31/12/2015	31/12/2014		LIABILITIES AND SHAREHOLDERS'	2 QUITY 31/12/2015	31/12/201
D. CURRENT ASSETS			А.	SHAREHOLDERS' EQUITY Share capital (20.000 share of 2,93		
II. Trade receivables			I.	each)		
11. Other debtors	179.30	528.18		1. Paid capital	58,600.00	58,600.0
	175.50	520.10		Difference from Share capital	50,000.00	50,000.0
				conversion in EUR	94.06	94.0
IV. Cash and cash equivalents			V.	Profits / (losses) carried forward	500	
			•.	Losses for the year carried		
1. Cash on hand	329.42	179.42		forward	(2,401.87)	(1,771.1)
				Accumulated losses from previous		,,,
2. Cash at banks	29,325.69	31,528.68		years	(26,457.78)	(24,686.67
	29,655.11	31,708.10			(28,859.65)	(26,457.78
				TOTAL SHAREHOLDERS' EQUITY		
TOTAL CURRENT ASSETS	29,834.41	32,236.28		(AI+AII+AV)	29,834.41	32,236.2
NOTE: 1) The company has been auc	lited by the Tax Autl	horities until the Fi	n.Year 2009			
STATEMENT OF COMPREHENSIVE I	NCOME for the year	r ended 31/12/20:	5	DISTRIBUTION OF PROFIT / (LOSSES)		
	31/12/2015	31/12/2014			31/12/2015	31/12/201
 Operating results 	51/12/2015	51/12/2011		Net loss for the year	(2,401.87)	(1,771.11
				(+) Accumulated losses from		.,
Minus:				previous years	(26,457.78)	(24,686.67
1. Administrative expenses	2,727.82	2,605.01		Losses carried forward	(28,859.65)	(26,457.78
Operating profit / (loss) Plus:	(2,727.82)	(2,605.01)				
4. Interest income PROFIT / (LOSS) BEFORE TAX	325.95 (2,401.87)	833.90 (1,771.11)				
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Athens, March 7th 2014			
EXECUTIVE MEMBER OF T DIRECTORS	HE BOARD OF		THE CHAIRMAN OF THE BOARD OF DIRECTORS		THE ACCOUNTIN	NG MANAGER
VALMAS THEODO Id.C.No.: AK 707			METAXOPOULOS CHARALABOS Id.C.No.: X 643907		MAVRAKIS Id. C. No.: A E.C.G. Licence No	K 542955

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

		Compa	E.VI.KE S.A. METALS TRADING, REAL ESTATE AND C any's No in the Registry of S.A.: 47161/(rmation for the period from January 1, (Amounts in EUR)	01/B/00/583		
ASSETS	31/12/2014	31/12/2013		LIABILITIES AND SHAREHOLDERS' EQUITY	31/12/2014	31/12/2013
D. CURRENT ASSETS			А.	SHAREHOLDERS' EQUITY		
 Trade receivables 11. Other debtors 	528.18	581.32	l.	Share capital (20.000 share of 2,93 each) 1. Paid capital	58,600.00	58,600.00
			ш.	Difference from Share capital conversion in EUR	94.06	94.0
V. Cash and cash equivalents1. Cash on hand	179.42	209.42	V.	Profits / (losses) carried forward Losses for the year carried forward Accumulated losses from previous	(1,771.11)	(1,645.43
2. Cash at banks	31,528.68 31,708.10	33,216.65 33,426.07		years	(24,686.67) (26,457.78)	(23,041.24
TOTAL CURRENT ASSETS	32,236.28	34,007.39		TOTAL SHAREHOLDERS' EQUITY (AI+AII+AV)	32,236.28	34,007.3
TOTAL ASSETS (D)	32,236.28	34,007.39		TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (A)	32,236.28	34,007.3
NOTE: 1) The company has been au	idited by the Tax Auth	orities until the Fi	n.Year 2009			
STATEMENT OF COMPREHENSIVE I			<u>14</u>	DISTRIBUTION OF PROFIT / (LOSSES)	31/12/2014	31/12/201
. Operating results	31/12/2014	31/12/2013		Net loss for the year (+) Accumulated losses from previous	(1,771.11)	(1,645.43
Minus: 1. Administrative expenses Operating profit / (loss) Plus:	2,605.01	2,828.68		years Losses carried forward	(24,686.67) (26,457.78)	(23,041.24 (24,686.67
4. Interest income PROFIT / (LOSS) BEFORE TAX	833.90 (1,771.11)	1,183.25 (1,645.43)				
			Athens, March 7th 2015			
EXECUTIVE MEMBER OF DIRECTORS			THE CHAIRMAN OF THE BOARD OF DIRECTORS		THE ACCOUNTIN	NG MANAGER
VALMAS THEOD Id.C.No.: AK 70			METAXOPOULOS CHARALABOS Id.C.No.: X 643907		MAVRAKIS Id. C. No.: A	

CORINTH PIPEWORKS S.A. PIPE INDUSTRY AND REAL ESTATE PROSPECTUS FOR SECTOR SPIN-OFF

		Compan	E.VI.KE S.A. IETALS TRADING, REAL ESTATE AND y's No in the Registry of S.A.: 47163 nation for the period from January (Amounts in EUR)			
ASSETS	31/12/2013	31/12/2012		LIABILITIES AND SHAREHOLDERS' EQU	11TY 31/12/2013	31/12/2012
D. CURRENT ASSETS			А.	SHAREHOLDERS' EQUITY Share capital (20.000 share of 2,93		
II. Trade receivables				each)		
11. Other debtors	581.32	404.95	l. •	1. Paid capital	58,600.00	58,600.00
		101135		Difference from Share capital	50,000.00	50,000.00
				conversion in EUR	94.06	94.06
IV. Cash and cash equivalents			V.	Profits / (losses) carried forward		
1. Cash on hand	209.42	6,033.00		Losses for the year carried forward Accumulated losses from previous	(1,645.43)	(1,068.55
2. Cash at banks	33,216.65	35,187.54		years	(23,041.24)	(21,972.69
	33,426.07	41,220.54			(24,686.67)	(23,041.24
				TOTAL SHAREHOLDERS' EQUITY		
TOTAL CURRENT ASSETS	34,007.39	41,625.49		(AI+AII+AV)	34,007.39	35,652.82
				TOTAL LIABILITIES AND		
TOTAL ASSETS (D)	34,007.39	41,625.49		SHAREHOLDERS' EQUITY (A)	34,007.39	35,652.8
NOTE: 1) The company has been as	udited by the Tax Auth	horities until the F	in.Year 2009			
STATEMENT OF COMPREHENSIVE	INCOME for the year	r ended 31/12/20	13	DISTRIBUTION OF PROFIT / (LOSSES)		
	-				31/12/2013	31/12/2012
	31/12/2013	31/12/2012				
 Operating results 				Net loss for the year	(1,645.43)	(1,068.55
Minus:				(+) Accumulated losses from previous vears	(23,041.24)	(21,972.69
1. Administrative expenses	2,828.68	2,421.45		Losses carried forward	(24,686.67)	(23,041.24
Operating profit / (loss)	(2,828.68)	(2,421.45)		2005e5 carried for ward	(24)0001077	(20)012121
Plus:	(_)=====;	(_,,				
4. Interest income	1,183.25	1,352.90				
PROFIT / (LOSS) BEFORE TAX	(1,645.43)	(1,068.55)				
			Athens, March 7th 2014			
EXECUTIVE MEMBER OF DIRECTOR			THE CHAIRMAN OF THE BOARD O DIRECTORS	F	THE ACCOUNTIN	NG MANAGER
VALMAS THEOD Id.C.No.: AK 70			METAXOPOULOS CHARALABOS Id.C.No.: X 643907		MAVRAKIS Id. C. No.: A E.C.G. Licence No	K 542955