

"ZOOMOMI S.A."
 Tax Payer No.: 094512299 - Registered Office: KRITIKA ANCIENT KORINTHOS
 Public Companies (S.A.) Reg. No. 38640/24/B/97/13 - G.E.M.I. No.: 115044837000

BALANCE SHEET
 AS AT 31 DECEMBER 2013 (JANUARY 1 - DECEMBER 31, 2013)
 17th Year
 (Amounts in EURO)

ASSETS	YEAR ENDED 2013			YEAR ENDED 2012			LIABILITIES	
	Acquisition cost	Depreciation	Net Book value	Acquisition cost	Depreciation	Net Book value	YEAR ENDED 2013	YEAR ENDED 2012
B. FORMATION EXPENSES							A. SHAREHOLDERS' EQUITY	
1. Preliminary expenses	3.555,69	3.555,62	0,07	3.555,69	3.555,62	0,07	I. Share Capital	
3. Construction period loan interest	43.756,97	43.756,96	0,01	43.756,97	43.756,96	0,01	(85.420 shares of € 30,65 each)	
4. Other formation expenses	174.051,03	167.642,32	6.408,71	167.644,43	167.642,32	2,11	1. Paid-up capital	2.618.123,00
	<u>221.363,69</u>	<u>214.954,90</u>	<u>6.408,79</u>	<u>214.957,09</u>	<u>214.954,90</u>	<u>2,19</u>		
C. FIXED ASSETS							IV. Reserves	
II. Tangible Assets							1. Legal reserve	279.338,96
1. Land	844.855,70	0,00	844.855,70	796.855,70	0,00	796.855,70	1a. Differences from valuation of participating interests and securities	-441.898,54
3. Buildings and technical works	1.642.562,49	1.468.602,13	173.960,36	1.629.412,44	1.447.808,80	181.603,64	5. Tax-free reserves under special laws	238.383,35
4. Machinery, technical installations and other mechanical equipment	3.186.478,44	3.001.353,07	185.125,37	3.183.178,44	2.945.637,22	237.541,22		<u>75.823,77</u>
5. Transportation equipment	85.645,40	56.723,05	28.922,35	91.643,62	83.371,13	8.272,49		
6. Furniture and fixtures	493.165,67	439.068,98	54.096,69	456.734,29	434.016,07	22.718,22	V. Results carried forward	
Total Tangible Assets (CII)	<u>6.252.707,70</u>	<u>4.965.747,23</u>	<u>1.286.960,47</u>	<u>6.157.824,49</u>	<u>4.910.833,22</u>	<u>1.246.991,27</u>	Profit carried forward	3.309.394,20
							Total Shareholders' Equity (AI+AIV+AV)	6.003.340,97#
III. Financial Assets								6.231.149,53
2. Participating interests in other undertakings			487.299,15			662.931,01	C. LIABILITIES	
7. Other long-term receivables			17.195,02			17.195,02	II. Current Liabilities	
			<u>504.494,17</u>			<u>680.126,03</u>	1. Suppliers	11.692.444,51
Total Fixed Assets (CII+CIII)			<u>1.791.454,64</u>			<u>1.927.117,30</u>	2a. Cheques payable	1.639.342,74
							3. Banks	6.201.716,04
D. CURRENT ASSETS							4. Advances due to trade debtors	473.985,70
I. Inventories							5. Taxes-duties	389.939,64
2. Finished and semi-finished products, by-products and scrap			185.134,67			108.682,87	6. Social security	67.043,15
3. Work in progress			5.637.742,16			1.934.820,26	11. Sundry creditors	901,66
4. Raw and auxiliary materials-consumables-spare parts and packing items			1.091.700,50			126.093,82	11a. Factoring liabilities	3.737.903,23
5. Payments on account for stocks purchases			213.944,40			0,00	Total Liabilities (CII)	<u>24.203.276,67#</u>
			<u>7.128.521,73</u>			<u>2.169.596,95</u>		<u>16.965.323,03</u>
II. Receivables								
1. Trade debtors		2.757.823,96			4.382.076,77			
Trade debtors FACTORING		<u>3.987.352,38</u>	6.745.176,34		<u>5.097.231,62</u>	9.479.308,39		
2. Notes receivable:			30.000,00			30.000,00		
- In portfolio			195.000,00			195.000,00		
3. Notes overdue								
3a. Cheques:								
- In hand		4.716.738,83			4.253.980,75			
- At banks as pledge		<u>6.148.009,22</u>	10.864.748,05		<u>3.085.208,39</u>	7.339.189,14		
3b. Cheques overdue			0,00			0,00		
10. Doubtful-contested trade and other debtors		0,00			96.306,05	96.306,05		
Less: Provisions		<u>0,00</u>	0,00		<u>0,00</u>	96.306,05		
11. Sundry debtors			290.708,72			342.683,19		
11a. Greek State			1.325.154,87			906.033,79		
12. Advances to account for			1.575,12			1.374,72		
			<u>19.452.363,10</u>			<u>18.389.895,28</u>		
III. Marketable securities								
1. Shares		350.731,50			0,00	0,00		
2. Bonds		<u>348.651,30</u>			<u>0,00</u>	0,00		
		699.382,80			0,00	0,00		
Less: Provisions for value decline		<u>64.300,78</u>	635.082,02		<u>0,00</u>	0,00		
IV. Cash and cash equivalents								
1. Cash on hand			10.557,44			21.347,30		
3. Current and time deposits			<u>1.228.934,38</u>			<u>688.871,73</u>		
			<u>1.239.491,82</u>			<u>710.219,03</u>		
Total Current Assets (DI+DII+DIII+DIV)			<u>28.455.458,67</u>			<u>21.269.711,26</u>		
E. PREPAYMENTS AND ACCRUED INCOME							D. ACCRUALS AND DEFERRED INCOME	
1. Prepaid expenses			14.457,26			24.878,81	2. Accrued expenses	61.161,72
2. Accrued income			0,00			0,00		25.237,00
			<u>14.457,26</u>			<u>24.878,81</u>		
GRAND TOTAL-ASSETS (B+C+D+E)			<u>30.267.779,36</u>			<u>23.221.709,56</u>	GRAND TOTAL SHAREHOLDERS' EQUITY & LIABILITIES (A+C+D)	<u>30.267.779,36#</u>
								<u>23.221.709,56</u>
DEBIT MEMO. ACCOUNTS							CREDIT MEMO. ACCOUNTS	
1. Third party asset items			1.687.417,00			1.687.417,00	1. Beneficiaries of asset items	1.687.417,00
2. Guarantees and real securities			1.600.000,00			1.600.000,00	2. Guarantees and real securities	1.600.000,00
4. Other memo.accounts			31.164,42			51.678,12	4. Other memo.accounts	31.164,42
			<u>3.318.581,42</u>			<u>3.339.095,12</u>		<u>3.339.095,12</u>

INCOME STATEMENT
 At 31 December 2013 (January 1 - December 31, 2013)

	YEAR ENDED 2013		YEAR ENDED 2012	
I. Operating Results				
Net turnover (sales)		32.596.333,27		21.416.411,20
Less: Cost of sales		<u>29.586.237,61</u>		<u>19.104.028,40</u>
Gross operating results (profit)		3.010.095,66		2.312.382,80
Plus: 1. Other operating income		1.959,36		1.959,36
Total		3.012.055,02		2.314.342,16
Less: 1. Administrative expenses	845.155,43		716.146,52	
3. Distribution costs	<u>628.177,47</u>	<u>-1.473.332,90</u>	<u>588.790,19</u>	<u>-1.304.936,71</u>
Sub-total (profit)		1.538.722,12		1.009.405,45
Plus: 4. Interest and similar income	537,43		11.417,27	
Less:				
3. Interest expense and similar charges	<u>952.583,85</u>	<u>-952.046,42</u>	<u>903.560,85</u>	<u>-892.143,58</u>
Total operating results (profit)		586.675,70		117.261,87
II. PLUS: Extraordinary results				
1. Extraordinary and non-operating income	3.991,25		0,00	
2. Extraordinary gain	<u>7.199,98</u>	<u>11.191,23</u>	<u>29.999,00</u>	<u>29.999,00</u>
Less:				
1. Extraordinary and non-operating expenses	741,97		2.711,06	
2. Extraordinary losses	0,00		0,00	
3. Prior years' expenses	198,93		545,07	
4. Provisions for extraordinary liabilities	<u>0,00</u>	<u>940,90</u>	<u>0,00</u>	<u>3.256,13</u>
Operating and extraordinary results (profit)		596.926,03		144.004,74
Less: Total depreciation of fixed assets	81.912,21		250.094,98	
Less: Charged to the operating cost	<u>81.912,21</u>	<u>0,00</u>	<u>250.094,98</u>	<u>0,00</u>
NET RESULTS (Profit) FOR THE YEAR before taxes		<u>596.926,03</u>		<u>144.004,74</u>

APPROPRIATION ACCOUNT

	YEAR ENDED 2013	YEAR ENDED 2012
Net results (profit) for the year	596.926,03	144.004,74
(+) Profit brought forward	3.105.999,22	3.082.953,68
(-) Prior years' tax audit differences	<u>-176.785,00</u>	<u>-11.127,77</u>
Total	3.526.140,25	3.215.830,65
Less: 1. Income tax	206.051,05	52.309,81
2. Other not charged to the operating cost taxes	<u>0,00</u>	<u>5.088,62</u>
Profit for appropriation	<u>3.320.089,20</u>	<u>3.158.432,22</u>
Appropriated as under:		
1. Legal reserve	10.695,00	2.433,00
7. Directors' remuneration (percentage)	0,00	50.000,00
8. Profit carried forward	<u>3.309.394,20</u>	<u>3.105.999,22</u>
	<u>3.320.089,20</u>	<u>3.158.432,22</u>

Kritika Ancient Korinthos, 17 March 2014

THE CHAIRMAN OF THE B. OF D.
& MANAGING DIRECTOR

THE MEMBER OF THE B. OF D.

THE HEAD OF ACCOUNTS DEPT.

GEORGIOS VARVATSOULIS
ID. No. AE 255029

EIRINI DIMAKI
ID. No. AE 255030

IOANNIS EFST. DIMAKIS
E.C.G. Licence No. 49844

INDEPENDENT AUDITOR'S REPORT
 To the Shareholders of the Company "ZOOMOMI S.A."

Report on the Financial Statements
 We have audited the above financial statements of the Company "ZOOMOMI S.A.", which comprise the balance sheet as at 31 December 2013 and the statement of income, and the results appropriation account for the year then ended, as well as the relevant notes to the financial statements.

Management's Responsibility for the Financial Statements
 Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Accounting Standards that are prescribed by the Greek General Chart of Accounts and the provisions of the articles 42a up to 43c of the cod. L. 2190/1920 and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's system of internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

As a result of our audit arose the following matters:

1) By deviation from the accounting principles that are provided by Greek company law (cod.L. 2190/1920 and G.G.C.A.), is not set up provision for staff retirement benefits. At 31 December 2013, the total size of the unset provision amounts to approximately € 106.000,00 and, as a consequence, the provisions are shown decreased and the Equity equally in amount increased while the results for the current year increased by € 16.000,00 and the results for previous years by € 90.000,00 respectively.

2) In the Receivables accounts are included also doubtful-contested and overdue receivables of total amount approximately € 700.000,00. By deviation from the accounting principles that are provided by cod. L. 2190/1920 and G.G.C.A., has not been set up a relevant provision. In our estimate, for covering losses from non liquidation of part of these receivables should have been set up provision of amount € 600.000,00. Due to non setting up this provision, the value of receivables, the equity and the results are shown equally in amount increased.

3) The tax return of the company for the year 2010 has not been examined by the tax authorities as yet. Therefore, the tax results for this year have not been made final. The company has not proceeded to estimation of additional taxes and penalties, which may be assessed at a future tax audit and has not made a relevant provision for this contingent liability. From our audit, reasonable assurance has not been obtained in respect of the estimation of the amount of the provision that may be required.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the above financial statements present fairly, in all material respects, the financial position of the Company "ZOOMOMI S.A." as at 31 December 2013, and of its financial performance for the year then ended in accordance with the Accounting Standards that are prescribed by the Greek General Chart of Accounts and the provisions of the articles 42a up to 43c of the cod. L. 2190/1920.

Report on Other Legal and Regulatory Requirements

We verified the consistency and the correspondence of the content of the Report of the Board of Directors with the above financial statements, under the legal frame of the articles 43a and 37 of cod. L. 2190/1920.

Athens, 5 May 2014

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