



**ROYAL SUGAR MON. Ε.Π.Ε.**

Trade Reg. Numb 126019904000 HEADQUARTERS: 9th klm Thessaloniki - Katerini

**FIGURES AND FINANCIAL INFORMATION FOR THE FIRST EXTENDED YEAR FROM 26th JUNE 2013 TO 31st DECEMBER 2014**

**(Published in terms of Codified Law 2190 article 135, for companies that prepare company and or group annual financial statements, in accordance with the IFRS)**

The financial data and information below provide general information about the financial position and the results of ROYAL SUGAR EPE. Readers requiring full information on the financial position and results should refer to the annual financial statements, prepared in accordance with International Financial Reporting Standards, as well as the auditors' report. Indicatively, readers may visit the company's website where the above mentioned information can be found.

**Authority** Region of Central Macedonia - Division of Commercial Enterprises  
**Company's Website** [www.royalsugar.gr](http://www.royalsugar.gr)  
**Approval Date of the Annual Financial Statement** 30 August 2015  
**Administrator/ Board** **Company Administrator:** Christos D. Karathanasis

**Certified Auditor** Timotheos T. Vlachopoulos  
**Auditing Company** BDO GREECE  
**Auditor's Report** Unqualified Opinion

STATEMENT OF FINANCIAL POSITION Amounts in thd euro			STATEMENT OF CHANGES IN EQUITY Amounts in thd euro		
<b>COMPANY</b>			<b>COMPANY</b>		
	<u>31/12/2014</u>	<u>31/12/2013</u>	<u>26/6/2013-31/12/14</u>	<u>1/1-31/12/13</u>	
<b>ASSETS</b>					
Property, plant and equipment	2.341	0	Equity opening balance 26/06/2013 )	100	0
Intangible assets	0	0	Total comprehensive income after tax	12	0
Other non-current assets	76	0	Changes in Share Capital	-	-
Inventories	1.120	0	Dividends	-	-
Trade receivables	2.205	0	Other changes	688	-
Other current assets	206	0	Equity closing balance (31/12/2014)	800	0
<b>TOTAL ASSETS</b>	<u><b>5.948</b></u>	<u><b>0</b></u>			
<b>TOTAL EQUITY AND LIABILITIES</b>			<b>STATEMENT OF CASH FLOWS</b>		
Share capital (2.000 shares of 50€ each)	100	0	Amounts in thd euro		
Other shareholders' equity	700	0	<b>COMPANY</b>		
Total shareholders' equity (a)	800	0	<u>26/6/2013-31/12/14</u>	<u>1/1-31/12/13</u>	
Non-controlling interest (b)	0	0	<b>Operating activities</b>		
Total equity (c) = (a) + (b)	800	0	Profit / (loss) before tax	33	0
Long term borrowings	0	0	Plus / Less adjustments for:		
Other non-current liabilities	3.777	0	Depreciation	41	0
Short term borrowings	267	0	Provisions	-	-
Other current liabilities	1.103	0	Exchange differences	-	-
Total liabilities (d)	5.147	0	Interest and related expenses	22	0
<b>TOTAL EQUITY &amp; LIABILITIES (c) + (d)</b>	<u><b>5.948</b></u>	<u><b>0</b></u>	Investment income (expenses)	-	-
			Movements in working capital:		
<b>STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME</b>			Decrease / (increase) in inventories	(1.120)	-
Amounts in thd euro			Decrease / (increase) in receivables	(2.313)	0
	<b>COMPANY</b>		(Decrease) / increase in payables (excluding loans)	4.760	-
	<u>26/6/2013-31/12/14</u>	<u>1/1-31/12/13</u>	Less:		
Turnover	10.599	0	Interest and related expenses paid	(22)	-
Gross profit / (loss)	408	0	Taxes paid	(59)	-
Profit / (loss) before tax and interest	55	0	<b>Net cash (used in) / from operating activities (a)</b>	<u>1.342</u>	<u>0</u>
Profit / (loss) before tax	33	0	<b>Investing activities</b>		
Profit / (loss) after tax (A)	12	0	(Increase) / decrease of interest in subsidiaries, associates and other investm.		
To Shareholders	12	0	Purchase of tangible and intangible assets	(1.578)	-
Other comprehensive income after tax (B)	-	-	Proceeds from the sale of tangible and other intangible assets	2	-
Total comprehensive income after tax (A)+(B)	12	0	Interest received	-	-
To Shareholders	12	0	Dividends received	-	-
Earnings per share - basic (in Euro)	0,0062	0,0000	Decrease / (increase) in other long term receivables	(76)	-
Proposed dividend per share - (in Euro)	0,0000	0,0000	<b>Net cash (used in) / from investing activities (b)</b>	<u>(1.653)</u>	<u>-</u>
Proposed dividend per share - (in Euro)	96	0	<b>Financing activities</b>		
<b>Πρόσθετα στοιχεία και πληροφορίες:</b>			Proceeds from Share Capital Raise	671	0
<b>1. Personel Headcount:</b>			Proceeds from loans	(261)	-
	<u>31/12/2014</u>	<u>31/12/2013</u>	Repayments of loans		
Salaried employee:	14	0	Repayments of finance leases		
Day laboried:	1	0	Dividends paid	-	-
<b>Total</b>	<u>15</u>	<u>0</u>	<b>Net cash (used in) / from financing activities</b>	<u>409</u>	<u>-</u>
<b>2. Encumbrances on Company's fixed assets:</b> There are no Pre-notice of mortgages			<b>Net Increase / (decrease) in cash and cash equivalents (a)+(b)+(c)</b>	<u>99</u>	<u>-</u>
<b>3. There are no litigation or arbitration or administrative courts , which may have a material effect on the financial state of the company.</b>			<b>Cash and cash equivalents at beginning of the year</b>	<u>0</u>	<u>0</u>
<b>4. Sales, purchases, receivables &amp; payables between the Company with related parties according to IAS 24 (amounts in ths euro):</b>			<b>Cash and cash equivalents at year end</b>	<u>99</u>	<u>0</u>
	<u>31/12/2014</u>	<u>31/12/2013</u>			
a) Amounts paid to Administrator:	0	0	<p>6.The financial statements of the company are not included in any group's consolidated financial statements (neither locally nor aboard).</p> <p style="text-align: center;">THE ADMINISTRATOR OF THE COMPANY CHRISTOS D. KARATHANASIS ID No AK 936332</p> <p style="text-align: center;">THE ACCOUNTANT OF THE COMPANY CONSTANTINOS CHATZOPOULOS REG No O.E.E. A' CLASS 086994</p>		
b) receivables from the Administrator:	0	0			
c) Obligations to the Administrator:	0	0			
<b>5. The profits / Losses per share are calculated in accordance with the number of shares issued at the end of the closing period.</b>					