

FINANCIAL DATA AND INFORMATION FOR THE PERIOD FROM 1 JANUARY 2013 TO 30 SEPTEMBER 2013

(according to decision 4/507/28.04.2009 of the Capital Market's Committee Board of Directors)

The financial data and information presented below, aim to provide for a general overview of the financial position and the results of the Group and the Company HERACLES G.C.C. S.A. Therefore we suggest to readers, before proceeding to any investment decision or other transaction with the Group and the Company, to refer to the web site of the Company where financial statements are published as well as the certified auditors' opinion, when it is necessary.

COMPANY'S INFORMATION

COMPANY'S NAME	: HERACLES GROUP OF COMPANIES
COMPANY'S REGISTERED ADDRESS	: 19.3 KLM MARKOPOULOU AV., 19002 PAIANIA, ATTICA
COMPANIES REG. NO.	: 224201000
QUALIFIED PREFECTURE	: MINISTRY OF DEVELOPMENT - DEPARTMENT OF SOCIETE ANONYME AND TRUST
FINANCIAL STATEMENTS APPROVAL DATE BY THE BOARD OF DIRECTORS	: 25 November 2013
COMPANY'S WEBSITE	: www.lafarge.gr

STATEMENT OF FINANCIAL POSITION

Amounts in thousands of Euro	GROUP		COMPANY	
	30/9/2013	31/12/2012	30/9/2013	31/12/2012
ASSETS				
Tangible assets	333,767	430,038	302,495	396,881
Intangible assets	31,720	32,013	394	500
Other non current assets	53,324	20,584	125,032	66,558
Inventories	49,888	57,462	45,100	52,011
Trade and other receivables	65,558	59,035	55,239	74,859
Other current assets	1,413	2,736	701	1,806
Cash & cash equivalents	30,102	61,598	25,467	58,130
TOTAL ASSETS	565,772	663,466	554,428	650,745
LIABILITIES & EQUITY				
Share capital	120,841	120,841	120,841	120,841
Other equity figures	210,140	326,154	257,116	363,055
Total Shareholders' equity (a)	330,981	446,995	377,957	483,896
Non-controlling interest (b)	(142)	(131)	0	0
Total Equity (c) = (a) + (b)	330,839	446,864	377,957	483,896
Provisions/ Other non current liabilities	52,817	55,877	70,907	72,635
Short term bank loans	74,677	57,155	9,000	0
Other current liabilities	107,439	103,570	96,564	94,214
Total Liabilities (d)	234,933	216,602	176,471	166,849
TOTAL EQUITY AND LIABILITIES (c) + (d)	565,772	663,466	554,428	650,745

STATEMENT OF CHANGES IN EQUITY

Amounts in thousands of Euro	GROUP		COMPANY	
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
Equity opening balance (1/1/2013 and 1/1/2012 respectively)	446,864	591,257	483,896	628,060
Total comprehensive income after tax	(116,025)	(73,209)	(105,939)	(75,337)
Equity closing balance (30/9/2013 and 30/9/2012 respectively)	330,839	518,048	377,957	552,723

STATEMENT OF COMPREHENSIVE INCOME

Amounts in thousands of Euro	GROUP		COMPANY	
	Continued operations		Continued operations	
	1/1-30/9/2013	1/1-30/9/2012	1/1-30/9/2013	1/1-30/9/2012
Turnover (Sales)	177,578	173,412	159,890	151,934
Gross profit / (loss)	(13,980)	(8,189)	(14,936)	(10,169)
Earnings / (losses) before interest & tax	(145,601)	(79,907)	(138,478)	(84,508)
Profit / (loss) for the period before tax	(148,416)	(82,130)	(138,600)	(84,380)
Net profit / (loss) for the period after tax (a)	(118,069)	(70,129)	(107,984)	(72,273)
Allocated to:				
Company's shareholders	(118,058)	(69,913)	(107,984)	(72,273)
Non-controlling interest	(11)	(216)	0	0
Other comprehensive income after tax (b)	2,044	(3,080)	2,045	(3,064)
Total comprehensive income after tax (a) + (b)	(116,025)	(73,209)	(105,939)	(75,337)
Allocated to:				
Company's shareholders	(116,014)	(72,993)	(105,939)	(75,337)
Non-controlling interest	(11)	(216)	0	0
Earnings / (losses) per share after tax (in €)	(1.6610)	(0.9866)	(1.5191)	(1.0167)
Earnings / (losses) before interest, tax, depreciation and amortization	(121,324)	(49,417)	(116,419)	(56,520)

Amounts in thousands of Euro	GROUP		COMPANY	
	1/1-30/9/2013	1/1-30/9/2012	1/1-30/9/2013	1/1-30/9/2012
Operating activities				
Profit / (loss) of the period before tax	(148,416)	(82,130)	(138,600)	(84,380)
Plus / less adjustments for:				
Depreciation	24,277	30,490	22,059	27,988
Impairment of tangible and intangible fixed assets	75,343	0	75,343	0
Provisions	15,431	28,885	17,854	42,841
Foreign exchange differences	119	(216)	95	(196)
Gain / (loss) from derivatives valuation	60	(245)	60	(245)
Income / (expenses), profit / (losses) from investing activities	(179)	(3,005)	(1,011)	(3,802)
Interest and related expenses	3,335	3,120	1,454	1,610
Plus / less adjustments for changes in working capital accounts or relevant with operating activities:				
Decrease / (increase) in inventories	1,671	9,759	984	9,093
Decrease / (increase) in receivables	(8,169)	3,015	(7,756)	(2,576)
(Decrease) / increase in liabilities (excl. bank loans)	(4,896)	(12,468)	(6,467)	(7,856)
Less :				
Interest and related expenses paid	(2,524)	(2,271)	(621)	(770)
Taxes paid	(663)	(605)	(547)	(274)
Total inflow / (outflow) from operating activities (a)	(44,611)	(25,671)	(37,153)	(18,567)
Investing activities				
Intercompany loans	0	0	(1,500)	(30)
Proceeds from repayments of intercompany loans	0	0	0	1,675
Purchases of tangible and intangible fixed assets	(4,572)	(5,075)	(3,977)	(4,712)
Proceeds from disposals of tangible and intangible assets	430	881	288	542
Proceeds (payments) from the sale (purchase) of investments (shares, securities)	0	100	0	0
Interest received	37	228	881	1,001
Total inflow / (outflow) from investing activities (b)	(4,105)	(3,866)	(4,308)	(1,524)
Financing activities				
Loan proceeds	17,526	3,959	9,000	0
Loan repayments	(4)	(3,589)	0	0
Payments of obligations under finance leases	(173)	(149)	(73)	(19)
Dividends paid	(129)	(9)	(129)	(9)
Total inflow / (outflow) from financing activities (c)	17,220	212	8,798	(28)
Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)	(31,496)	(29,325)	(32,663)	(20,119)
Cash and cash equivalents at the beginning of the period	61,598	145,924	58,130	131,380
Cash and cash equivalents at the end of the period	30,102	116,599	25,467	111,261

ADDITIONAL DATA AND INFORMATION

- The basic accounting principles used, are consistent to those followed in the 31 December 2012 published annual financial statements of the Group and Company. There are reclassifications to the already published accounts of Group and Company condensed Statement of Financial Position and Group condensed Income Statement, for presentation purposes, analysis of which is presented in note 19 of the interim financial statements.
- The Company announced on the 26th March of 2013, following the decision of the Company's Board of Directors on the 25th March of 2013, which was approved by the Annual General Meeting of the 27th June of 2013, the reorganization of its cement production structure. The nonrecurring impact in the interim Financial Statements of the Company and the Group, amounts to €81,601 thousand, after deferred tax, as it is analytically presented in notes 7 and 10 of the interim Financial Statements.
- The LAFARGE Group with registered office in Paris, which holds, as at 30 September 2013, 88.99% of the issued share capital of HERACLES G.C.C., prepares consolidated financial statements including the financial statements of the Group, using the full consolidation method.
- The unaudited by tax authorities fiscal years of the Group companies are described in note 16 of the interim financial statements.
- Related to the legal litigation issues that have or may have a material effect in the Group's and Company's financial position or activity the following are noted:
Various plots of land have been declared as forests, sea shores and archaeological sites and their ownership is disputed by the Greek State and various third parties.
The maximum risk, from these disputes, for the Group and the Company is estimated at €1,747 thousand and €1,724 thousand respectively. No provision has been made in the financial statements as, according to the assessments of the Company's Legal Department, it is unlikely that such risk will eventually occur.
As at 30 September 2013, there are pending lawsuits against the Group amounting to €135,278 thousand of which €119,316 thousand relate to pending lawsuits against the Company that are being handled legally and their outcome is uncertain. The maximum risk from the final decisions on the above cases is estimated at €45,227 thousand of which €40,104 thousand relate to the maximum risk from the final decisions on the Company's cases. No relative provision has been made in the financial statements as, according to the assessments of the Company's Legal Department, it is unlikely that such risk will eventually occur.
Furthermore, as at 30 September 2013, there are pending lawsuits against the Group amounting to €3,392 thousand of which €3,374 thousand relate to pending lawsuits against the Company that are being handled legally and their outcome, as estimated by management, will be probably negative. The maximum risk from the final decisions on the above cases is estimated at €1,634 thousand of which €1,617 thousand relate to the maximum risk from the final decisions on the Company's cases.
For these risks the Group has recognised "Provisions for legal litigation". The amounts of accumulated provisions for the Group and the Company are described in the table below:

Amounts in thousands of Euro	GROUP	COMPANY
Provisions for legal litigation	1,634	1,617
Provision for staff retirement	48,061	46,092
Other provisions	18,918	38,122
Total provisions	68,613	85,831
- The number of employees for the Group and the Company as at 30 September 2013, is 1,044 (30 September 2012: 1,273) and 853 (30 September 2012: 1,010) respectively.
- Transactions and balances between the Company and its related parties are disclosed below according to IAS 24:

Amounts in thousands of Euro	GROUP	COMPANY
Income	75,323	81,867
Expenses	9,653	25,177
Receivables	11,986	42,990
Payables	4,072	13,272
Salaries and expenses of general managers and BoD members	3,637	2,488
Receivables from general managers and BoD members	0	0
Payables to general managers and BoD members	0	0
- Amounts and nature of other comprehensive income after tax are as follows:

Amounts in thousands of Euro	GROUP		COMPANY	
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
Actuarial gain / (loss) recognised directly in equity and respective change in rate effect	1,899	(3,235)	1,900	(3,235)
Gain / (loss) from derivative financial instruments recognised directly in equity, net of deferred tax	145	171	145	171
Other equity movements	0	(16)	0	0
Other comprehensive income, after tax	2,044	(3,080)	2,045	(3,064)
- There are not any own shares held by the Group companies (treasury shares).
- Significant events after the reporting date of the financial statements: According to the Company Management's best knowledge, no subsequent events after 30 September 2013 exist that may have a significant impact on the Group's and the Company's financial position.
- The name, the registered address, the consolidation method and the direct and indirect percentage of participation of the parent company in the consolidated companies are described in the note 14 of the interim financial statements.
- Modifications of consolidation structure:
Compared to the previous year (1 January - 30 September 2012), there are no modifications in Group consolidation structure. There is a detailed description of the companies included in consolidated financial statements in note 14 of the financial statements.
- EKEPI S.A., STEGI OF THE GREEK INDUSTRY and UNICEN are not included in consolidation, due to their immaterial impact as described in note 14 of the interim financial statements.
- There is not any change in the consolidation method of the companies compared to the previous year (1 January - 31 December 2012).

Paiania, November 25, 2013

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GREGORY LOVICH
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THE FINANCIAL SERVICES MANAGER
PANTELIS TOURNIS
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 A' CLASS