



OPAP SERVICES S.A.  
General Electronic Commercial Registry-G.E.MI. Number: 5873501000 (former Registry No 57177/01/ΔΤ/Β/04/23 2009)  
Kifisou Ave 62, Peristeri 121 32  
SUMMARY FINANCIAL INFORMATION  
FROM 1 JANUARY TO 31 DECEMBER 2014

(Published according to L. 2190/20, article 135 for companies preparing annual financial statements, consolidated or not, in accordance with the I.F.R.S.)

The following information deriving from the financial report aims at a general presentation of OPAP SERVICES S.A. financial status and results. Therefore, it is recommended to the reader, prior to proceeding to any kind of investment decision or transaction, to visit OPAP SERVICES S.A. site, where the financial statements and the legal auditors’ review report (the latter whenever required) are posted.

Website: www.opapservices.gr  
Approval date of the financial report: 29 May 2015  
Chartered Accountant: Chrysoula Douka (Registry No SOEL 37551)☐  
KPMG Certified Auditors S.A. (AM ΣΟΕΛ 114)  
Review report: Unqualified  
Responsible Supervisory Authority: Athens Chamber of Commerce and Industry (G.E.M.I. Department)  
Board of Dierctors Ziegler Kamil, Houst Michal, Fokas Spyridon

FINANCIAL POSITION STATEMENT INFORMATION (Amounts in thousands of euro)			COMPREHENSIVE INCOME STATEMENT INFORMATION (Amounts in thousands of euro except earning per share)		
	31.12.2014	31.12.2013		01.01 - 31.12.2014	01.01 - 31.12.2013
<b>ASSETS</b>					
Fixed Assets	19.868	22.853	Total Revenue	28.353	35.149
Inventories	799	880	Gross (Loss)/Profit	(10.542)	2.419
Receivables from related parties	17.696	10.105			
Other Assets	2.110	25.625	(Loss)/Profit from Operations	(12.535)	137
<b>TOTAL ASSETS</b>	<b>40.474</b>	<b>59.462</b>	(Loss)/Profit before Tax	(12.217)	877
<b>SHAREHOLDERS' EQUITY AND LIABILITIES</b>			(Loss)/Profit after tax (a)	(12.835)	1.231
Long term liabilities to related parties	25.070	27.459	Other Comprehensive Income after tax (b)	45	33
Other long term liabilities	1.538	1.827	Total Results after tax (a) + (b)	(12.791)	1.264
Short term liabilities to related parties	3.052	2.818	(Loss)/Profit before tax, interest, depreciation,		
Other short term liabilities	2.617	4.372	amortization and investing results	(9.961)	2.356
<b>TOTAL LIABILITIES (A)</b>	<b>32.278</b>	<b>36.476</b>	Earnings per share - basic (in € )	-	0,063
Share capital	20.000	20.000			
Other items of shareholders' equity	(11.804)	2.986			
<b>TOTAL EQUITY (B)</b>	<b>8.196</b>	<b>22.986</b>			
<b>TOTAL EQUITY AND LIABILITIES (A+B)</b>	<b>40.474</b>	<b>59.462</b>			
<b>ADDITIONAL INFORMATION (Amounts in thousands of euro)</b>			<b>CASH FLOW STATEMENT INFORMATION (indirect method) (Amounts in thousands of euro)</b>		
1. The Company'open tax years are stated in detail at note 5.16 of annual report.				<b>01.01 - 31.12.2014</b>	<b>01.01 - 31.12.2013</b>
2. The Company's assets are currently unencumbered.			<b>Operating Activities</b>		
3. The number of permanent employees on 31.12.2014 was 30.			Profit/(Loss) before tax	(12.217)	877
4. OPAP S.A. is the sole shareholder of OPAP SERVICES S.A., fully consolidating the financial statements of the Company.			<b>Plus / (minus) adjustments for:</b>		
5. The fixed assets purchases concerning the period from 01.01.2014 to 31.12.2014 reached € 207 th. (€ 4,749 for the period 1.01-31.12.2013).			Depreciation and amortization	2.574	2.356
6. TThe company's total inflow, outflow, receivables and payables to related companies and related parties for 2014, according to IAS 24, are as follows:			Results from investing activities (income, expense, profit and loss)	-	202
			Employee benefit plans	(507)	107
			Provisions	208	-
			Actuarial gains	(61)	-
			Financial Results	(314)	(941)
				<b>(10.317)</b>	<b>2.600</b>
			<b>Plus/Minus adjustments for changes in working capital related to operating activities:</b>		
			(Increase) / decrease in inventory	80	(156)
			(Increase) / decrease in trade and other receivables	(7.264)	2.697
			(Increase) / decrease in other receivables	(3.989)	(1.957)
			(Increase)/Decrease in liabilities (excluding banks)	507	3.233
				<b>(20.983)</b>	<b>6.418</b>
			Minus:		
			Interest paid and related expenses	(25)	(1)
			Taxes Paid	(574)	(1.770)
			<b>Total cash flows from operating expenses (a)</b>	<b>(21.582)</b>	<b>4.647</b>
			<b>Investing activities</b>		
			Purchase of tangible assets	(207)	(4.749)
			Interest received	352	869
			<b>Cash flows used in investing activities (b)</b>	<b>145</b>	<b>(3.880)</b>
			<b>Financing activities</b>		
			Dividends paid to parent company shareholders	(2.000)	(1.500)
			Interest paid for leasing of assets	-	(52)
			Capital paid for leasing of assets	(435)	(362)
			<b>Cash flows used in financing activities (c)</b>	<b>(2.435)</b>	<b>(1.914)</b>
			<b>Net increase/(decrease) in cash and cash equivalents (a) + (b) + (c)</b>	<b>(23.872)</b>	<b>(1.147)</b>
			Cash and cash equivalents at the beginning of the year	24.646	25.794
			<b>Cash and cash equivalents at the end of the year</b>	<b>774</b>	<b>24.646</b>
			<b>CHANGES IN EQUITY STATEMENT INFORMATION (Amounts in thousands of euro)</b>		
				<b>01.01 - 31.12.2014</b>	<b>01.01 - 31.12.2013</b>
			Equity Balance as at 1st of January 2014 and 2013	22.986	23.222
			Comprehensive total income	(12.791)	1.264
			Dividends	(2.000)	(1.500)
			Equity Balance as at 31st of December 2014	8.196	22.986
<b>Peristerii, 29 May 2015</b>					
<b>Chairman of the Board and CEO</b>	<b>A Member of the BoD</b>	<b>Accounting and Consolidation Director</b>			
Kamil Ziegler	Michal Houst	Petros Xarchakos			
Passport No. 36356187	Passport No. 39893691	ID. No AK 161998			

Peristeri, 29 May 2015

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Kamil Ziegler Passport No. 36356187	Michal Houst Passport No. 39893691	Petros Xarchakos ID. No AK 161998