ATTICA HOLDINGS S.A.

Condensed Interim Financial Statements
for the period ended 30 September 2013

Type of certified auditor's review report: Unaudited

(amounts in Euro thousand)

The attached Interim Financial Statements for the period 1-1-2013 to 30-9-2013 were approved by the Board of Directors of Attica Holdings S.A. on 26-11-2013 and have been published on the Internet at www.attica-group.com.

ATTICA HOLDINGS S.A.
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Commercial Registration Number: 5780001000
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INCOME STATEMENT

For the period ended September 30 2013 & 2012 and for the quarterly period 1/7 - 30/9 2013 & 2012

		GROUP				COMPANY			
		1.01-30.09.2013	1.01-30.09.2012 (Revised)	1.07-30.09.2013	1.07-30.09.2012 (Revised)	1.01-30.09.2013	1.01-30.09.2012 (Revised)	1.07-30.09.2013	1.07-30.09.2012 (Revised)
Sales	6.1	214.831	207.156	108.121	104.493				
Cost of sales	6.2	-171.681	-181.771	-67.408	-73.690				
Gross profit		**43.150**	**25.385**	**40.713**	**30.803**				
Administrative expenses	6.3	-13.797	-15.115	-4.350	-4.133	-1.147	-1.053	-159	-258
Distribution expenses	6.4	-17.720	-17.965	-9.635	-9.289				
Other operating income		1.730	1.315	478	180		6		
Other operating expenses									
Profit / (loss) before taxes, financing and investment activities		**13.363**	**-6.380**	**27.206**	**17.561**	**-1.147**	**-1.047**	**-159**	**-258**
Other financial results	6.5	916	1.038	1.174	1.117				
Financial expenses		-10.213	-9.601	-3.216	-3.746	-4	-5	-1	-1
Financial income		148	25	75	20	1			
Income from dividends							1.324		276
Share in net profit (loss) of companies consolidated with the equity method									
Profit / (loss) from sale of assets									
Profit before income tax		**4.214**	**-14.918**	**25.239**	**14.952**	**-1.150**	**272**	**-160**	**17**
Income taxes		-60	-47	-24	-13				
Profit for the period		**4.154**	**-14.965**	**25.215**	**14.939**	**-1.150**	**272**	**-160**	**17**
Attributable to:									
Owners of the parent		4.154	-14.965	25.215	14.939	-1.150	272	-160	17
Non-controlling interests									
Earnings After Taxes per Share - Basic (in €)		0,0217	-0,0780	0,1316	0,0779	-0,0060	0,0014	-0,0008	0,0001
Net profit for the period		**4.154**	**-14.965**	**25.215**	**14.939**	**-1.150**	**272**	**-160**	**17**
Other comprehensive income:									
Amounts that will not be reclassified in the Income Statement									
Revaluation of the accrued pension obligations		-329	150		50	82	56		19
Amounts that will be reclassified in the Income Statement									
Cash flow hedging :									
- current period gains / (losses)			-2.575						
- reclassification to profit or loss									
Exchange differences on translating foreign operations									
Related parties' measurement using the fair value method							-1.325		-277
Other comprehensive income for the period before tax		**-329**	**-2.425**		**50**	**82**	**-1.269**		**-258**
Income tax relating to components of other comprehensive income									
Other comprehensive income for the period, net of tax		**-329**	**-2.425**		**50**	**82**	**-1.269**		**-258**
Total comprehensive income for the period after tax		**3.825**	**-17.390**	**25.215**	**14.989**	**-1.068**	**-997**	**-160**	**-241**
Attributable to:									
Owners of the parent		3.825	-17.390	25.215	14.989	-1.068	-997	-160	-241
Non-controlling interests									

The Notes on pages 10 to 29 are an integral part of these Interim Financial Statements.

The comparative figures for the fiscal year 2012 are revised due to the amendment of IAS 19 (see note 2).

BALANCE SHEET

As at 30 of September 2013 and at December 31, 2012

		GROUP		COMPANY	
		30/09/2013	31/12/2012	30/09/2013	31/12/2012
ASSETS					
Non-Current Assets					
Tangible assets	6.6	635.010	706.730	50	93
Intangible assets		793	990	27	46
Investments in subsidiaries				366.770	368.270
Derivatives					
Other non current assets		828	1.235	202	202
Deferred tax asset					
Total		**636.631**	**708.955**	**367.049**	**368.611**
Current Assets					
Inventories	6.7	4.344	5.406		
Trade and other receivables	6.8	59.877	44.040	1	30
Other current assets	6.9	14.760	8.815	763	910
Derivatives					
Cash and cash equivalents	6.10	31.176	16.001	991	323
Total		**110.157**	**74.262**	**1.755**	**1.263**
Assets held for sale					
Total Assets		**746.788**	**783.217**	**368.804**	**369.874**
EQUITY AND LIABILITIES					
Equity					
Share capital	6.11	57.498	57.498	57.498	57.498
Share premium	6.11	290.011	290.011	290.011	290.011
Fair value reserves				-55.733	-55.733
Other reserves	6.11	152.848	152.848	65.330	65.330
Retained earnings	6.11	-146.161	-149.986	-1.899	-831
Equity attributable to parent's shareholders		**354.196**	**350.371**	**355.207**	**356.275**
Minority interests					
Total Equity		**354.196**	**350.371**	**355.207**	**356.275**
Non-current liabilities					
Deferred tax liability		15	15		
Accrued pension and retirement obligations		1.431	1.038	42	149
Long-term borrowings	6.12	70.140			
Non-Current Provisions		876	1.065	128	128
Non-Current liabilities		13.000	49.835	13.000	13.000
Total		**85.462**	**51.953**	**13.170**	**13.277**
Current Liabilities					
Trade and other payables	6.13	31.070	25.992	13	64
Tax payable		157	143	20	20
Short-term debt	6.12	221.492	341.350		
Derivatives					
Other current liabilities	6.14	54.411	13.408	394	238
Total		**307.130**	**380.893**	**427**	**322**
Liabilities related to Assets held for sale					
Total liabilities		**392.592**	**432.846**	**13.597**	**13.599**
Total Equity and Liabilities		**746.788**	**783.217**	**368.804**	**369.874**

The Notes on pages 10 to 29 are an integral part of these Interim Financial Statements.

Statement of Changes in Equity

For the Period 1/01-30/09/2013

GROUP

	Number of shares	Share capital	Share premium	Revaluation of financial instruments	Other reserves	Retained earnings	Total Equity
Balance at 1/1/2013	**191.660.320**	**57.498**	**290.011**		**152.848**	**-149.986**	**350.371**
Changes in accounting policies							
Restated balance	**191.660.320**	**57.498**	**290.011**		**152.848**	**-149.986**	**350.371**
Profit for the period						**4.154**	**4.154**
Other comprehensive income							
Cash flow hedges:							
Gains/(losses) taken to equity							
Reclassification to profit or loss							
Remeasurements of defined benefit pension plans						-329	-329
Total recognised income and expense for the period						**3.825**	**3.825**
Share capital issue							
Dividends							
Transfer between reserves and retained earnings							
Expenses related to share capital increase							
Balance at 30/9/2013	**191.660.320**	**57.498**	**290.011**		**152.848**	**-146.161**	**354.196**

Statement of Changes in Equity

For the Period 1/01-30/09/2013

COMPANY

	Number of shares	Share capital	Share premium	Revaluation reserves of tangible assets	Other reserves	Retained earnings	Total Equity
Balance at 1/1/2013	**191.660.320**	**57.498**	**290.011**	**-55.733**	**65.330**	**-831**	**356.275**
Changes in accounting policies							
Restated balance	**191.660.320**	**57.498**	**290.011**	**-55.733**	**65.330**	**-831**	**356.275**
Profit for the period						**-1.150**	**-1.150**
Other comprehensive income							
Cash flow hedges:							
Gains/(losses) taken to equity							
Reclassification to profit or loss							
Remeasurements of defined benefit pension plans						82	82
Total recognised income and expense for the period						**-1.068**	**-1.068**
Share capital issue							
Dividends							
Transfer between reserves and retained earnings							
Expenses related to share capital issue							
Balance at 30/9/2013	**191.660.320**	**57.498**	**290.011**	**-55.733**	**65.330**	**-1.899**	**355.207**

Statement of Changes in Equity

For the Period 1/01-30/09/2012

GROUP

	Number of shares	Share capital	Share premium	Revaluation of financial instruments	Other reserves	Retained earnings	Total Equity
Balance at 1/1/2012	**191.660.320**	**57.498**	**290.011**	**2.575**	**212.750**	**-156.619**	**406.215**
Changes in accounting policies							
Restated balance	**191.660.320**	**57.498**	**290.011**	**2.575**	**212.750**	**-156.619**	**406.215**
Profit for the period						**-14.965**	**-14.965**
Other comprehensive income							
Cash flow hedges:							
Current period gains/(losses)							
Reclassification to profit or loss				-2.575			-2.575
Remeasurements of defined benefit pension plans						150	150
Other comprehensive income after tax				**-2.575**	**0**	**-14.815**	**-17.390**
Share capital issue							
Dividends							
Capitalisation of losses					-59.902	59.902	0
Transfer between reserves and retained earnings							
Expenses related to share capital increase							
Balance at 30/9/2012	**191.660.320**	**57.498**	**290.011**	**0**	**152.848**	**-111.532**	**388.825**

Statement of Changes in Equity
For the Period 1/01-30/09/2012

COMPANY

	Number of shares	Share capital	Share premium	Revaluation of non-current assets	Other reserves	Retained earnings	Total Equity
Balance at 1/1/2012	**191.660.320**	**57.498**	**290.011**	**-53.511**	**125.232**	**-59.902**	**359.329**
Changes in accounting policies							
Restated balance		**57.498**	**290.011**	**-53.511**	**125.232**	**-59.902**	**359.329**
Profit for the period						**272**	**272**
Other comprehensive income							
Cash flow hedges:							
Current period gains/(losses)							
Reclassification to profit or loss							
Remeasurements of defined benefit pension plans						56	56
Fair value's measurement							
Related parties' measurement using the fair value method				-1.325			-1.325
Other comprehensive income after tax				**-1.325**		**328**	**-997**
Share capital issue							
Capitalisation of losses					-59.902	59.902	0
Transfer between reserves and retained earnings							
Expenses related to share capital increase							
Balance at 30/9/2012	**191.660.320**	**57.498**	**290.011**	**-54.836**	**65.330**	**328**	**358.332**

CASH FLOW STATEMENT

For the period 1/1-30/9 2013 & 2012

	GROUP		COMPANY	
	1/1-30/9/2013	1/1-30/9/2012 (Revised)	1/1-30/9/2013	1/1-30/9/2012 (Revised)
Cash flow from Operating Activities				
Profit/(Loss) Before Taxes	4.214	-14.918	-1.150	272
Adjustments for:				
Depreciation & amortization	19.027	20.172	61	61
Deferred tax expense				
Provisions	1.141	1.936	7	66
Foreign exchange differences	-916	-1.038		
Net (profit)/Loss from investing activities	-226	-245		-1.325
Interest and other financial expenses	10.165	9.497	1	2
Plus or minus for Working Capital changes:				
Decrease/(increase) in Inventories	1.062	-327		
Decrease/(increase) in Receivables	-23.326	-52.184	977	-884
(Decrease)/increase in Payables (excluding banks)	10.016	57.606	74	-31
Less:				
Interest and other financial expenses paid	-10.335	-10.330	-1	-2
Taxes paid	-38	-67		
Total cash inflow/(outflow) from operating activities (a)	**10.784**	**10.102**	**-31**	**-1.841**
Cash flow from Investing Activities				
Acquisition of subsidiaries, associated companies, joint ventures and other investments				
Purchase of tangible and intangible assets	-101	-3.574		
Proceeds from sale of tangible and intangible assets	54.000			
Derivtives' result				
Interest received	148	25		
Dividends received			699	1.780
Increase in capital and additional paid-in capital of subsidiaries				-8.210
Total cash inflow/(outflow) from investing activities (b)	**54.047**	**-3.549**	**699**	**-6.430**
Cash flow from Financing Activities				
Proceeds from issue of Share Capital				
Expenses related to share capital increase				
Proceeds from Borrowings				
Proceeds from subsidiaries capital return				2.221
Payments of Borrowings	-49.716	-1.069		
Payments of finance lease liabilities	-2	-40		
Capital return to shareholders				
Advances for SCI		6.000		6.000
Proceeds from issuance of ordinary shares of subsidiary				
Total cash inflow/(outflow) from financing activities (c)	**-49.718**	**4.891**	**0**	**8.221**
Net increase/(decrease) in cash and cash equivalents (a)+(b)+(c)	**15.113**	**11.444**	**668**	**-50**
Cash and cash equivalents at beginning of period	**16.001**	**8.303**	**323**	**136**
Exchange differences in cash and cash equivalents	**62**	**-23**		
Cash and cash equivalents at end of period	**31.176**	**19.724**	**991**	**86**

The method used for the preparation of the above Cash Flow Statement is the Indirect Method.

The Notes on pages 10 to 29 are an integral part of these Interim Financial Statements.

The comparative figures for the fiscal year 2012 are revised due to the amendment of IAS 19 (see note 2).

Notes to the Financial Statements

1. General information

ATTICA HOLDINGS S.A. ("ATTICA GROUP") is a Holding Company and as such does not have trading activities of its own. The Company, through its subsidiaries, mainly operates in passenger shipping.

The headquarters of the Company are in Athens, Greece, 123-125, Syngrou Avenue & 3, Torva Street, 11745.

The number of employees, at period end, was 2 for the parent company and 1.141 for the Group, while at 30^{th} September, 2012 was 3 and 1.173 respectively.

Attica Holdings S.A. shares are listed in the Athens Stock Exchange under the ticker symbol ATTICA.

The corresponding ticker symbol for Bloomberg is ATTICA GA and for Reuters is EPA.AT.

The total number of common registered voting shares outstanding as at 30^{th} September 2012 was 191.660.320. The total market capitalization was Euro 59.415 thousand approximately.

The financial statements of Attica Holdings S.A. are included, using the full consolidation method, in the consolidated financial statements of MARFIN INVESTMENT GROUP HOLDINGS S.A. which is registered in Greece and whose total participation in the company (directly & indirectly), was 89,38%.

The interim financial statements of the Company and the Group for the period ending at 30^{th} September, 2013 were approved by the Board of Directors on 26^{th} November, 2013.

Due to rounding there may be minor differences in some amounts.

2. Basic accounting policies

Condensed interim financial statements comprise limited scope of information as compared to that presented in the annual financial statements. The Group has adopted all the new Standards and Interpretations, whose implementation is mandatory for the years starting as at 1st January, 2013. Paragraph 2.1 presents the accounting policy in accordance with the presentation of ANEK S.A. - SUPERFAST ENDEKA HELLAS INC &CO Joint Venture in the financial statements of the Group. Paragraph 2.2 presents the Standards, Amendments to the Standards and Interpretations that are either not effective yet or have not been adopted by the E.U.

Therefore, the attached interim Financial Statements should be read in line with the publicized annual Financial Statements as of 31st December, 2012 that include a full analysis of the accounting policies and valuation methods used.

2.1. Accounting Policy in accordance with the presentation of ANEK S.A. - SUPERFAST ENDEKA HELLAS INC &CO JOINT VENTURE in the financial statements of the Group

IFRS 11 supersedes IAS 31 “Interests in Joint Ventures” and SIC 13 “Jointly Controlled Entities – Non-Monetary Contributions by Venturers”. International Financial Reporting Standard 11 aligns the accounting for these investments, as well as the rights and obligations of joint venturers.

The Group interest in «Joint Venture ANEK S.A. & SUPERFAST ENDEKA HELLAS INC & Co» has been classified, under the provisions of IFRS 11 as a «joint operation». In compliance with this classification, the Group recognizes in its consolidated financial statements:

a) its assets, including its share of any assets held jointly;
b) its liabilities, including its share of any liabilities incurred jointly;
c) its share of the revenue from the sale of the output by the joint operation; and
d) its expenses, including its share of any expenses incurred jointly.

It is to be noted that prior to adopting IFRS 11 and in compliance with IAS 31, the Group had classified its interest in «Joint Venture ANEK S.A. & SUPERFAST ENDEKA HELLAS INC & Co» as «jointly controlled operations». The objective of a joint venture is generation of revenue and its distribution among the venturers as determined by the contractual arrangement. In accordance with IAS 31, every venture, based on its interest in a jointly controlled operation, shall recognize in its separate financial statements:

a) the assets that it controls and the liabilities that it incurs; and
b) the expenses that it incurs and its share of the income that it earns from the sale of goods or services by the joint venture.

Because the assets, liabilities, income and expenses are already recognised in the separate financial statements of every venturer, no adjustments or other consolidation procedures are required in respect of these items, while, at the same time, net receivables, arising as at every balance sheet date from the relative liquidation and payments of the joint venture to and from the venturers are presented as short-term receivables.

Therefore, the replacement of IAS 31 by IFRS 11 does not affect the Group's presentation of its rights and obligations and revenues and expenses, attributed to its interest in "Joint Venture ANEK S.A. & SUPERFAST ENDEKA HELLAS INC & Co".

2.2. New Standards, Interpretations, Revisions and Amendments to existing Standards that are effective and have been adopted by the European Union.

The following amendments and interpretations of the IFRS have been issued by IASB and their application is mandatory from or after 01/01/2013. The most significant Standards and Interpretations are as follows:

- **Amendments to IAS 1 “Presentation of Financial Statements” – Presentation of Items of Other Comprehensive Income**

In June 2011, the IASB issued the amendment to IAS 1 “Presentation of Financial Statements”. The amendments pertain to the way of other comprehensive income items presentation. Proper adjustments have been made to the presentation of the income statement.

- **IFRS 13 “Fair Value Measurement”**

In May 2011, IASB issued IFRS 13 “Fair Value Measurement”. IFRS 13 defines fair value, sets out in a single IFRS a framework for measuring fair value and requires disclosures about fair value measurements. The measurement and disclosure requirements of IFRS 13 apply when another IFRS requires or permits the item to be measured at fair value. IFRS 13 does not determine when an asset, a liability or an entity’s own equity instrument is measured at fair value. Neither does it change the requirements of other IFRSs regarding the items measured at fair value and makes no reference to the way the changes in fair value are presented in the Financial Statements. The standard does not affect the consolidated and separate financial statements.

- **Revised IAS 19 “Employee Benefits”**

Post-employment benefits obligations as at 30/09/2013 stood at Euro 1.431 thousand and Euro 42 thousand for the Group and the Company respectively.

As from 01/01/2013, there has been a change in pension benefits obligations in financial statements recognition policy, since there is effective the revised IAS 19 «Employee Benefits», as adopted by the European Union within the second quarter of 2012. The revised standard has introduced a number of changes to representation of employee benefits, in particular:

- It removes the "corridor method" and requires that the effect resulting from remeasurement in the current period is recognized in other comprehensive income
- It changes the measurement and the presentation of defined benefits specific cost elements. The net amounts in the income statement are affected by the removal of expected revenue on plan assets and interest costs and their replacement with a net interest costs based on the net asset or net liability of the defined benefit plan
- It enhances disclosures, including more information regarding the characteristics of defined benefit plans and the risks involved.

IAS 19 has been applied retrospectively in accordance with the transition regulations. As a result, the Group has readjusted the financial statements of the comparative period.
Regarding the effect on the statement of financial position, it is noted that since the "corridor method" is not followed, no change arises in the liability that has been recognized or in the equity items.

The effect on the income statement and statement of other comprehensive income for the year ending as at 31/12/2012 and for the nine month period ending as at 30/9/2012, is as follows:

Effect on the Income Statement	GROUP 1.1.-31.12.2012	GROUP 1.1.-30.9.2012	COMPANY 1.1.-31.12.2012	COMPANY 1.1.-30.9.2012
Profit / (loss) after taxes, as has been published	**-53.269**	**-14.815**	**-831**	**328**
Effect from the revised IAS 19	-202	-150	-75	-56
Profit / (loss) after taxes, after the application of the revised IAS 19	**-53.471**	**-14.965**	**-906**	**272**

Effect on the Statement of the comprehensive income	GROUP 31.12.2012	GROUP 1.1.-30.9.2012	COMPANY 31.12.2012	COMPANY 1.1.-30.9.2012
Other comprehensive income after tax, as have been published	**-2.575**	**-2.575**	**-2.223**	**-1.325**
Effect from the revised IAS 19	202	150	75	56
Other comprehensive income after tax, after the application of the revised IAS 19	**-2.373**	**-2.425**	**-2.148**	**-1.269**

The application of the revised IAS 19 has not significantly affected the statement of cash flows and earnings per share for the year ending as at 31/12/2012 and for the nine month period ending as at 30/9/2012.

- **Amendments to IFRS 7 "Financial Instruments: Disclosures" - Offsetting Financial Asserts and Financial Liabilities**

In December 2011, IASB published new requirements for disclosures that enable users of Financial Statements to make better comparison between IFRS and US GAAP based financial statements. The amendments do not affect the consolidated and separate financial statements.

- **IFRS 10 « IFRS 10 Consolidated Financial Statements»**

IFRS 10 supersedes IAS 27 "Consolidated and Separate Financial Statements" and SIC 12 "Consolidation — Special Purpose Entities". IFRS 10 revises the definition of control and provides new detailed guidance on its implementation.

These new requirements, potentially, have an effect on which of the entries of the Group are classified as subsidiaries and, therefore, could alter the scope of consolidation. The requirements for consolidation procedures, accounting for changes in non-controlling interests and accounting for loss of control of a subsidiary, remain unchanged.

Under IFRS 10, the Management has reassessed the assumptions made in respect of the controlled entities, which are consolidates, and concluded that there is no impact on the classification (as subsidiaries or otherwise) of any interest that the Group held during the periods presented the financial statements.

- **Amendment to IFRS 1 "First-time Adoption of International Financial Reporting Standards" - Government loans**

In March 2012, IASB issued amendment to IFRS 1, which gives IFRS first-time adopters the option, on a loan by loan basis, of applying the IFRS requirements retrospectively provided that the necessary information to apply the requirements to a particular government loan was obtained at the time of initially accounting for that loan. The amendment does not affect the consolidated and separate financial statements.

- **Annual Improvements 2009–2011 Cycle**

In May 2012, IASB issued Annual Improvements 2009–2011 Cycle, a collection of amendments to 5 International Financial Reporting Standards (IFRSs), as its latest set of annual improvements. The amendments are not significant and have not a material impact on Group's/Company's financial statements.

3. Financial risk management

3.1. Financial risk factors

The Group is exposed to a series of financial risks, including market risk (unexpected volatility of exchange rates and interest rates) and credit risk. Consequently, the Group uses a risk management program which seeks to minimize potential adverse effects.

Risk management relates to identifying, evaluating and hedging financial risks. The Group's policy is not to undertake any transactions of a speculative nature.

The Group's financial instruments consist mainly of deposits with banks, receivables and payables, loans, repos, finance leases and derivatives.

3.1.1. Foreign currency risk

The functional currency of the Group is EURO.

The Group is exposed to foreign currency risk refers to the volatility of the exchange rate EURO/USD due to the credit agreement with Daewoo Shipbuilding and Marine Engineering Co. Ltd. (DSME), Korea for the acquisition of the new fast car-passenger ferry Blue Star Patmos. On 30/9/2013 the amount stood at USD 48.600 thousand.

TABLE OF FINANCIAL ASSETS AND LIABILITIES

GROUP

	30/09/2013				31/12/2012			
	EUR	**USD**	**GBP**	**OTHER**	**EUR**	**USD**	**GBP**	**OTHER**
Notional amounts								
Financial assets	30.325	850	-	1	15.930	70	-	1
Financial liabilities	-	-35.987	-	-	-	-4.093	-	-
Short-term exposure	**30.325**	**-35.137**		**1**	**15.930**	**-4.023**		**1**
Financial assets	-	-	-	-	-	-	-	-
Financial liabilities	-		-	-	-	-36.835	-	-
Long-term exposure	**-**		**-**	**-**	**-**	**-36.835**	**-**	**-**

COMPANY

	30/09/2013				31/12/2012			
	EUR	**USD**	**GBP**	**OTHER**	**EUR**	**USD**	**GBP**	**OTHER**
Notional amounts								
Financial assets	991	-	-	-	323	-	-	-
Financial liabilities	-	-	-	-	-	-	-	-
Short-term exposure	**991**		**-**	**-**	**323**		**-**	**-**
Financial assets	-	-	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-	-	-
Long-term exposure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

The table below presents the sensitivity of the period's result and owner's equity to a reasonable change in the interest rate equal to +/-10% in relation to the financial assets, financial liabilities and the transactional currency USD/EURO and GBP/EURO.

GROUP	Sensitivity factor		Sensitivity factor		Sensitivity factor		Sensitivity factor	
	10%	-10%	10%	-10%	10%	-10%	10%	-10%
	30/09/2013				**31/12/2012**			
	USD		**GBP**		**USD**		**GBP**	
Profit for the fiscal year (before taxes)	-3.194	3.194	-	-	-3.686	3.686	-	-
Net position	-3.194	3.194	-	-	-3.686	3.686	-	-

3.1.2. Liquidity risk

Prudent liquidity risk management implies sufficient cash and availability of necessary available funding sources.

The Group is managing its liquidity requirements on a daily basis through a systematic monitoring of its short and long term financial liabilities and of the payments that are made on a daily basis.

Furthermore, the Group constantly monitors the maturity of its receivables and payables, in order to retain a balance of its capital employed and its flexibility via its bank credit worthiness.

The maturity of the financial liabilities as of 30/09/2013 and 31/12/2012 of the Group and the Company is analyzed as follows:

GROUP

30/09/2013

	Short-term		**Long-term**	
	Within 6 months	**6 to 12 months**	**1 to 5 years**	**more than 5 years**
Long-term borrowing	-	-	21.887	48.253
Liabilities relating to operating lease agreements	-	-	-	-
Trade payables	31.070	-	-	-
Other short-term liabilities	54.568	-	13.000	-
Short-term borrowing	221.492	-	-	-
Total	**307.130**		**34.887**	**48.253**

31/12/2012

	Short-term		**Long-term**	
	Within 6 months	**6 to 12 months**	**1 to 5 years**	**more than 5 years**
Long-term borrowing	-	-	-	-
Liabilities relating to operating lease agreements	2	-	-	-
Trade payables	25.992	-	-	-
Other short-term liabilities	13.551	-	49.835	-
Short-term borrowing	341.348	-	-	-
Total	**380.893**		**49.835**	

COMPANY

30/09/2013

	Short-term		**Long-term**	
	Within 6 months	**6 to 12 months**	**1 to 5 years**	**more than 5 years**
Trade payables	13	-	-	-
Other short-term liabilities	414	-	-	-
Liabilities relating to advances for SCI	-	-	13.000	-
Total	**427**	**-**	**13.000**	**-**

31/12/2012

	Short-term		**Long-term**	
	Within 6 months	**6 to 12 months**	**1 to 5 years**	**more than 5 years**
Trade payables	64	-	-	-
Other short-term liabilities	258	-	-	-
Derivatives	-	-	13.000	-
Total	**322**	**-**	**13.000**	**-**

As shown in the table above, the total borrowings of the Group at 30/09/2013 amounted to Euro 291.632 thousand.

Considering the above, the Group on 30/09/2013 had negative working capital amounting to Euro 196.973 thousand, as the Group's current liabilities exceed its current assets (with the major part of current liabilities -72,1% - relating to short-term borrowing).

As from the end of fiscal year 2011, given that there were not met the financial conditions (covenants) that regulate the related bank liabilities and, at the same time, provide the cancellation right to creditors in this case, which would make the borrowings immediately repayable, the Group proceeded to reclassification of long-term part of from the line of the Statement of Financial Position "Long Term Loan Liabilities" to the line "Short Term Loan Liabilities".

As at 30/09/2013, the amount of long-term loans that have been reclassified to «Short Term Loan Liabilities» stands at Euro 174.387 thousand.

The Management of Attica Group is in continuing discussions with the Group’s Lending banks in order to achieve a mutually agreed restructuring plan of the Group’s long term loans and is assessing plans of long term refinancing acceptable by its Lenders.

At the same time, the Group's Management is in discussions regarding refinancing of short-term borrowings, standing at Euro 40 million, which have become due. The Group's Management estimates that the discussions will be concluded successfully.

Along with the conversations with the banks as mentioned above, within the year, the Group proceeded, from the fiscal year 2011, to a series of actions, aimed to enhancing its liquidity.

On 05/04/2013 the Group has concluded the sale of its RoPax vessel Superfast VI to Genting Group for a total cash consideration of Euro 54 mln. From the above sale the amount of Euro 49,7 mln allocated to the payment of the borrowings of the vessel Superfast VI and the partial payment of borrowings which has been overdue. As a result, the borrowings of the vessels Superfast I and Superfast II are not overdue anymore, and as a consequence the amount of Euro 70.140 thousand, which refers to their long-term portion, has been reclassified to long-term borrowings.

In light of the above actions and continuing discussions with the Group’s Lending banks, we estimate that the Group will not face problems of funding and liquidity.

4. Consolidation - Joint service agreement

4.1. Consolidation of the subsidiaries of Attica Holdings S.A.

The following directly subsidiaries are being consolidated using the full consolidation method.

	30/09/2013							
Subsidiary	**Carrying amount**	**% of direct participation**	**% of indirect participation**	**% of total participation**	**Country**	**Nature of Relationship**	**Consolidation Method**	**Unaudited Fiscal Years**
SUPERFAST EPTA MC.	49	100%	0%	100%	Greece	Direct	Full	2007-2012
SUPERFAST OKTO MC.	32	100%	0%	100%	Greece	Direct	Full	2007-2012
SUPERFAST ENNEA MC.	1.005	100%	0%	100%	Greece	Direct	Full	2007-2012
SUPERFAST DEKA MC.	53	100%	0%	100%	Greece	Direct	Full	2007-2012
NORDIA MC.	17	100%	0%	100%	Greece	Direct	Full	2007-2012
MARIN MC.	2.302	100%	0%	100%	Greece	Direct	Full	2007-2012
ATTICA CHALLENGE LTD	2	100%	0%	100%	Malta	Direct	Full	-
ATTICA SHIELD LTD	2	100%	0%	100%	Malta	Direct	Full	-
ATTICA PREMIUM S.A.	0	100%	0%	100%	Greece	Direct	Full	2006-2012
SUPERFAST DODEKA (HELLAS) INC. & CO JOINT VENTURE		0%	0%	0%	Greece	Under common management	Full	2007-2012
SUPERFAST FERRIES S.A.	0	100%	0%	100%	Liberia	Direct	Full	-
SUPERFAST PENTE INC.	0	100%	0%	100%	Liberia	Direct	Full	2007-2012
SUPERFAST EXI INC.	17.036	100%	0%	100%	Liberia	Direct	Full	2007-2012
SUPERFAST ENDEKA INC.	22.483	100%	0%	100%	Liberia	Direct	Full	2007-2011
SUPERFAST DODEKA INC.	0	100%	0%	100%	Liberia	Direct	Full	2007-2012
BLUE STAR FERRIES MARITIME S.A.	208.483	100%	0%	100%	Greece	Direct	Full	2008-2012
BLUE STAR FERRIES JOINT VENTURE		0%	0%	0%	Greece	Under common management	Full	2008-2012
BLUE STAR FERRIES S.A.	1.707	100%	0%	100%	Liberia	Direct	Full	2012
WATERFRONT NAVIGATION COMPANY	1	100%	0%	100%	Liberia	Direct	Full	-
THELMO MARINE S.A.	77	100%	0%	100%	Liberia	Direct	Full	-
BLUE ISLAND SHIPPING INC.	29	100%	0%	100%	Panama	Direct	Full	-
STRINTZIS LINES SHIPPING LTD.	22	100%	0%	100%	Cyprus	Direct	Full	-
SUPERFAST ONE INC.	30.753	100%	0%	100%	Liberia	Direct	Full	2008-2012
SUPERFAST TWO INC.	32.650	100%	0%	100%	Liberia	Direct	Full	2009-2012
ATTICA FERRIES M.C.	3.960	100%	0%	100%	Greece	Direct	Full	2009-2012
BLUE STAR FERRIES MARITIME S.A. & CO JOINT VENTURE		100%	0%	100%	Greece	Under common management	Full	2009-2012
BLUE STAR M.C.	29.304	100%	0%	100%	Greece	Direct	Full	2009-2012
BLUE STAR FERRIES M.C.	16.722	100%	0%	100%	Greece	Direct	Full	2009-2012
ATTICA FERRIES MARITIME S.A.	81	100%	0%	100%	Greece	Direct	Full	2011-2012

The subsidiaries registered outside the European Union, which do have an establishment in Greece, are not obliged to taxation audit.
For all the companies of the Group, there are no changes of the method of consolidation.

There are no companies which have been consolidated in the present period while they have not been consolidated either in the previous period or in the same period of the fiscal year 2011.

There are no companies which have not been consolidated in the present period while they have been consolidated either in the previous period or in the same period of the fiscal year 2011.

There are no companies of the Group which have not been consolidated in the consolidated financial statements.

4.2. Agreement between Attica Holdings S.A.and Anek

On 24th May, 2011 the Group has announced the signing of a joint service agreement with ANEK Lines for the employment of vessels of the two companies in the international route Patras – Igoumenitsa – Ancona and the domestic route Piraeus – Herakleion, Crete.

Therefore, the Joint Venture company “Anek S.A. – Superfast Endeka (Hellas) Inc” (distrinctive name “Anek – Superfast”) has been established in which participate the companies Anek S.A., Superfast Exi (Hellas) Inc., Superfast Endeka (Hellas) Inc. and Attika Ferries M.C.

On 31st May, 2013 the Group has announced the renewal of the term of the Joint Venture company “Anek S.A. – Superfast Endeka (Hellas) Inc” until 31/05/2017.

5. **Related Party disclosures**

5.1. Intercompany transactions between Attica Holdings S.A. and other companies of Attica Group

The 100% subsidiary Superfast Exi Inc. returned part of its share capital to the parent company ATTICA HOLDINGS S.A. due to its share capital decrease. The capital return amounts Euro 1.500 thousand.

The intercompany balances as at 30th September, 2013 between the Group's companies arising from its corporate structure (see § 4.1. of the financial statements at 31st December, 2012) are the following:

a) Between the shipowning companies of the Group stood at Euro 64.687 thousand.

b) Balances of Attica Premium S.A. arising from its transactions with the Group's maritime entities stood at Euro 913 thousand.

c) Between Blue Star Ferries Maritime S.A. & CO Joint Venture and the shipowning companies of the Group stood at Euro 44.407 thousand.

The above amounts are written-off in the consolidated accounts of ATTICA GROUP.

5.1.1. Intercompany transactions between Attica Holdings S.A. and the companies of Marfin Investment Group

COMPANIES	Sales	Purchases	Receivables from	Payables to
GEFSIPLOIA S.A.	9.022	1.341	2.589	1.897
VIVARTIA S.A.				
S. NENDOS S.A.				
HELLENIC CATERING S.A.		17		11
HELLENIC FOOD SERVICE PATRON S.A.				
Y-LOGIMED				
MIG REAL ESTATE S.A.				
SINGULAR LOGIC S.A.		207		152
SINGULAR LOGIC INTERGRATOR S.A.				
MIG MEDIA S.A.		251		223
MARFIN INVESTMENT GROUP		14	6	13.000
	9.022	1.816	2.589	15.283

5.2. Guarantees

The parent company has guaranteed to lending banks the repayment of loans of the Group's vessels amounting Euro 289.207 thousand.

5.3. Board of Directors and Executive Directors' Fees

Key management compensation

	Amounts in €	
	30/09/2013	**30/09/2012**
Salaries & other employees benefits	1.810	2.105
Social security costs	325	184
B.O.D. Remuneration		
Termination benefits		
Other long-term benefits		
Share-based payments		
Total	**2.135**	**2.289**
Number of key management personnel	13	14

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

6. General information for the Financial Statements (period 1-1 to 30-09-2013)

The figures of the period 1/1 – 30/9/2013 are not fully comparable with the corresponding figures of continuing operations of the previous year because the vessel Blue Star Patmos began its deployment as of 10.07.2012 on the route Piraeus-Chios-Mytilini.

6.1. Revenue Analysis and Geographical Segments Report

The Group has decided to provide information based on the geographical segmentation of its operations.

The Group operates in the Greek Domestic Routes and in Adriatic Sea The Group's vessels provide transportation services to passengers, private vehicles and freight.

Seasonality

The Company's sales are highly seasonal. The highest traffic for passengers and vehicles is observed during the months July, August and September while the lowest traffic for passengers and vehicles is observed between November and February. On the other hand, freight sales are not affected significantly by seasonality.

The Company, as a holding company, does not have any sales activity and for this reason there is no revenue analysis by geographical segment.

The consolidated results and other information per segment for the period 1/01 – 30/09/2013 are as follows:

	GROUP			
	1/1-30/09/2013			
Geographical Segment	Domestic Routes	Adriatic Sea	Other*	Total
Income elements				
Fares	127.722	76.442		204.165
On-board Sales	5.768	4.898		10.667
Travel Agency Services (Intersector Sales)				0
Intersector Sales Write-offs				0
Total Revenue	133.491	81.340	0	214.831
Operating Expenses	-95.586	-76.029	-66	-171.681
Management & Distribution Expenses	-18.186	-12.173	-1.158	-31.517
Other revenue / expenses	420	1.310		1.730
Earnings before taxes, investing and financial results	20.139	-5.551	-1.223	13.363
Financial results	-6.827	-2.319	-3	-9.149
Profit from sale of assets				
Earnings before taxes, investing and financial results, depreciation and amortization	31.614	1.938	-1.163	32.390
Profit/Loss before Taxes	13.311	-7.870	-1.227	4.215
Income taxes	-27	-33		-60
Profit/Loss after Taxes	13.285	-7.904	-1.227	4.154

Customer geographic distribution	
Greece	184.250
Europe	28.388
Third countries	2.193
Total Fares & Travel Agency Services	214.831

	30/09/2013			
Geographical Segment	Domestic Routes	Adriatic Sea	Other*	Total
Assets and liabilities figures				
Vessels' Book Value at 01/01	454.602	250.352		704.954
Improvements / Additions				
Vessels' redeployment	-67.000	67.000		
Vessels' Disposals		-53.000		-53.000
Depreciation for the Period	-11.094	-7.329		-18.423
Net Book Value of vessels at 30/09	376.508	257.023		633.531
Other tangible Assets			1.479	1.479
Total Net Fixed Assets	376.508	257.023	1.479	635.010
Long-term and Short-term borrowings	153.888	135.319	2.425	291.632

* The column "Other" includes the parent company and the 100% subsidiary ATTICA PREMIUM S.A.

The revenue of the Group is derived from the agents based abroad.

Agreements sheet of Assets and Liabilities at 30/09/2013

Net Book Value of vessels	Euro 635.010
Unallocated Assets	Euro 111.778
Total Assets	Euro 746.788
Long-term and Short-term liabilities	Euro 291.632
Unallocated Liabilities	Euro 100.960
Total Liabilities	Euro 392.592

The vessels owned by the Group have been mortgaged as security of long term borrowings for an amount of Euro 634.101 thousand.

Revenue from Fares in Domestic routes includes the grants received for public services amounting Euro 8.976 thousand for the period 1/01 – 30/09/2013 and Euro 8.852 thousand for the period 1/01 – 30/09/2012.

The consolidated results and other information per segment for the period 1/01 – 30/09/2012 are as follows:

	GROUP			
	1/1-30/09/2012			
Geographical Segment	Domestic Routes	Adriatic Sea	Other	Total
Income elements				
Fares	118.815	75.429		194.244
On-board Sales	6.818	6.094		12.912
Total Revenue	125.633	81.523	0	207.156
Operating Expenses	-102.997	-78.774		-181.771
Management & Distribution Expenses	-18.967	-13.069	-1.044	-33.080
Other revenue / expenses	760	510	45	1.315
Earnings before taxes, investing and financial results	4.429	-9.809	-999	-6.380
Financial results	-6.057	-2.506	25	-8.538
Earnings before taxes, investing and financial results, depreciation and amortization	17.255	-2.526	-937	13.792
Profit/Loss before Taxes	-1.628	-12.316	-974	-14.918
Income taxes	-7	-40		-47
Profit/Loss after Taxes	-1.636	-12.355	-974	-14.965
Customer geographic distribution				
Greece	180.214			
Europe	26.435			
Third countries	507			
Total Fares & Travel Agency Services	207.156			

	31/12/2012			
Geographical Segment	Domestic Routes	Adriatic Sea	Other *	Total
Assets and liabilities figures				
Vessels' Book Value at 01/01	402.600	281.116		683.716
(Profit) loss on sale of property, plant and equipment		-6.396		-6.396
Vessel acquisitions in the present period	74.322			74.322
Vessels' impairment	-5.808	-14.551		-20.359
Depreciation for the Period	-16.512	-9.817		-26.329
Net Book Value of vessels at 31/12	454.602	250.352		704.954
Other tangible Assets			1.776	1.776
Total Net Fixed Assets	454.602	250.352	1.776	706.730
Long-term and Short-term borrowings	195.834	143.089	2.427	341.350

* The column “Other” includes the parent company and the 100% subsidiary ATTICA PREMIUM S.A.

Agreements sheet of Assets and Liabilities at 31/12/2012

Net Book Value of vessels	Euro 706.730
Unallocated Assets	Euro 76.487
Total Assets	Euro 783.217
Long-term and Short-term liabilities	Euro 341.350
Unallocated Liabilities	Euro 91.496
Total Liabilities	Euro 432.846

6.2. Cost of sales

Cost of sales are lower compared to the previous period mainly due to the fuel oil prices' decrease.

6.3. Administrative expenses

Administrative expenses are lower compared to the previous corresponding period as Group's Management made a series of actions to reduce administrative costs

6.4. Distribution expenses

Distribution expenses are lower compared to the previous corresponding period as Group's Management made a series of actions to reduce advertising expenses and sales commission.

6.5. Other financial results

Other financial results includes mainly the foreign exchange differences from the credit agreement of the Group with Daewoo Shipbuilding and Marine Engineering Co. Ltd. (DSME), Korea for the acquisition of the new fast car-passenger ferry Blue Star Patmos. The agreement amount,on 30/9/2013 stood at USD 48.600 thousand.

6.6. Tangible assets

Tangible assets decreased compared to 31/12/2012.This decrease was due to the sale of the RoPax vessel Superfast VI and the depreciations of the present period.

6.7. Inventories

Inventories decreased compared to 31/12/2012 mainly due to the fuel oil prices' decrease.

6.8. Trade and other receivables

Trade and other receivables increased compared to 31/12/2012 because of the increase of the third quarter's sales due to seasonality.

6.9. Other current assets

Other current assets increased compared to 31/12/2012. This increase was due to the vessels' dry dock, as well as to the receivables from the Greek State.

6.10. Cash and cash equivalents

Cash and cash equivalents increased compared to 31/12/2012 due to seasonality and due to a better management of its trade receivables.

Furthermore cash and cash equivalents have been affected from:

a) The sale of Superfast VI which generated for Attica Group additional cash of Euro 21 mln. The above amount has been allocated to the partial payment of the vessels' loans.

b) The amount of Euro 0,8 mln which has been allocated against the borrowings of the vessels Superfast I and Superfast II and as a result they are not overdue anymore.

6.11. Share capital – Share premium – Total comprehensive income

The share capital amounts to Euro 57.498 thousand and is divided in 191.660.320 common registered voting shares with a nominal value of Euro 0,30 each.

GROUP	Number of Shares	Nominal value	Value of common shares	Share premium
Balance as of 01/01/2013	**191.660.320**	**0,30**	**57.498**	**290.011**
Capitalisation of share premium				
Share issue				
- Common				
- Preference				
Expenses related to share capital increase				
Balance as of 30/09/2013	**191.660.320**	**0,30**	**57.498**	**290.011**

COMPANY	Number of Shares	Nominal value	Value of common shares	Share premium
Balance as of 01/01/2013	**191.660.320**	**0,30**	**57.498**	**290.011**
Capitalisation of share premium				
Share issue				
- Common				
- Preference				
Expenses related to share capital increase				
Balance as of 30/09/2013	**191.660.320**	**0,30**	**57.498**	**290.011**

6.12 Long-term and Short-term borrowings

Long-term borrowings
Short-term dept

Long-term borrowings	**30/09/2013**	**31/12/2012**
Obligations under finance lease		0
Secured Loans	135.319	175.762
Bonds	113.888	123.161
Less: Long-term loans payable in next financial year	-179.067	-298.923
Total of long-term loans	**70.140**	**0**

Short-term dept	**30/09/2013**	**31/12/2012**
Obligations under finance lease		2
Secured Loans	40.000	40.000
Bank Loans	2.425	2.425
More: Long-term loans payable in next financial year	179.067	298.923
Total of short-term loans	**221.492**	**341.350**

Amounts in €

Borrowings as of 30/9/2013	**Obligations under finance lease**	**Bank Loans**	**Secured Loans**	**Bonds**	**Borrowings**
Within 1year		2.425	105.179	113.888	**221.492**
After 1year but not more than 5 years			21.887		**21.887**
More than five years			48.253		**48.253**
	0	**2.425**	**175.319**	**113.888**	**291.632**

Amounts in €

Borrowings as of 31/12/2012	**Obligations under finance lease**	**Bank Loans**	**Secured Loans**	**Bonds**	**Borrowings**
Within 1year	2	2.425	215.762	123.161	**341.350**
After 1year but not more than 5 years					**0**
More than five years					**0**
	2	**2.425**	**215.762**	**123.161**	**341.350**

The table above presents Groups total borrowings which stood at Euro 291.632 thousand.

As from the end of fiscal year 2011, given that there were not met the financial conditions (covenants) that regulate the related bank liabilities and, at the same time, provide the cancellation right to creditors in this case, which would make the borrowings immediately repayable, the Group proceeded to reclassification of long-term part of from the line of the Statement of Financial Position "Long Term Loan Liabilities" to the line "Short Term Loan Liabilities". As at 30/06/2013, the amount of long-term loans that have been reclassified to «Short Term Loan Liabilities» stands at Euro 174.387 thousand.

The Management of Attica Group is in continuing discussions with the Group's Lending banks in order to achieve a mutually agreed restructuring plan of the Group's long term loans and is assessing plans of long term refinancing acceptable by its Lenders.

At the same time, the Group's Management is in discussions regarding refinancing of short-term borrowings, standing at Euro 40 million, which have become due. The Group's Management estimates that the discussions will be concluded successfully.

Along with the conversations with the banks as mentioned above, within the year, the Group proceeded to a series of actions, aimed to enhancing its liquidity.
On 05/04/2013 the Group has concluded the sale of its RoPax vessel Superfast VI to Genting Group for a total cash consideration of Euro 54 mln. From the above sale the amount of Euro

49,7 mln allocated to the payment of the borrowings of the vessel Superfast VI and the partial payment of borrowings which has been overdue. As a result, the borrowings of the vessels Superfast I and Superfast II are not overdue anymore, and as a consequence the amount of Euro 70.140 thousand, which refers to their long-term portion, has been reclassified to long-term borrowings.

In light of the above actions and continuing discussions with the Group's Lending banks, we estimate that the Group will not face problems of funding and liquidity.

6.13. Trade and other payables

"Trade and other payables" increased mainly due to the fact that the Group has increased seasonal liabilities to the Port Funds, due to the increased transportation activity of the summer season compared to the fourth quarter of 2012.

6.14. Other current liabilities

"Other current liabilities" increased mainly due to the amount of Euro 35.987 thousand that has been reclassified from " Non – current liabilities" and refers to the credit agreement that Group has made with Daewoo Shipbuilding and Marine Engineering Co. Ltd. (DSME), Korea, for the new fast car-passenger ferry Blue Star Patmos.

7. Other information

7.1. Unaudited fiscal years

The parent company has been audited by tax authorities until the fiscal year 2007.

All the companies included in the consolidation of Superfast Group have been audited by tax authorities until the fiscal year 2006. The only exception to the above is the subsidiary company Superfast Ferries S.A. which has been temporary audited by tax authorities until the fiscal year 2012.

All the companies included in the consolidation of Blue Star Group have been audited by tax authorities until the fiscal year 2007. The only exception to the above is the subsidiary company Blue Star Ferries S.A. which has been temporary audited by tax authorities until the fiscal year 2011.

The subsidiary company Attica Premium S.A., which has been inactivated, has been audited by tax authorities until the fiscal year 2005.

For the fiscal year 2012, the parent company and the 100% subsidiaries Attica Ferries Maritime S.A., Blue Star Ferries Maritime S.A., Attica Premium S.A. and the branches Superfast One, Two, Exi, Endeka, and Dodeka Hellas INC being subject statutorily audited by a Certified Auditor or audit firm in accordance with par.5, article 82, L.2238/1994. Upon completion of the tax audit, the Certified Auditor issued a Tax Compliance Certificate with a conclusion without judgment. In order to consider that the fiscal year was inspected by the tax authorities, must be applied as specified in paragraph 1a of Article 6 of POL 1159/2011.

The subsidiaries of ATTICA HOLDINGS S.A. have already made a tax provision of Euro 143 thousand for the unaudited fiscal years. The parent company has made a tax provision of Euro 20 thousand. For the subsidiaries registered outside the European Union, which do not have an establishment in Greece, there is no obligation for taxation audit.

Tax Compliance Report

Starting from the year 2011, under additions to Law 4110/2013, the Greek Societe Anonyme and Limited Liability Companies, as well as branches of foreign companies, whose annual Financial Statements are mandatorily audited by statutory auditors or audit firm under the provisions of Law 2190/1920 and Law 3190/1955 respectively, are required to be provided with "Annual Certificate" provided for in paragraph 5 of Article 82 of Law 2238/1994, issued following a tax audit conducted by the same auditor or audit firm that audit the annual Financial Statements.

After the completion of tax audit, the statutory auditor or audit firm issues the "Tax Compliance Report" which is then electronically submitted to the Ministry of Finance within ten days after the final date of approval of financial statements by the General Meeting of Shareholders. The Ministry of Finance will select a sample of at least 9% to be inspected by the competent supervisory authorities of the Ministry, which should be completed within a period not later than eighteen months from the date of the "Tax Compliance Report" in the Ministry of Finance.

Based on the Ministerial Decision POL 1159/.2011, as effective following the amendments under Article 8, par. 8 of the Law 4110/2013, in respect of Attica Group companies, the companies subject to tax audit are BLUE STAR FERRIES N. S.A., ATTICA PREMIUM S.A., ATTICA HOLDINGS and ATTICA FERRIES N. S.A., SUPER FAST ONE, TWO, PENDE, EXI, ENDEKA, and DODEKA HELLAS INC. Regarding the companies in question, tax audit which was conducted by the statutory auditor for the year was finalised and as a result, a tax certificate was issued without reservation.

In respect of ATTICA Group companies, domiciled outside European Union, that have no branches in Greece, there is no obligation for taxation audit. Shipping Companies, they are not subject to POL 1159/2011 and their tax inspection is conducted as effective by the tax authorities.

7.2. Payments of finance and operating leases

The finance leases that have been recognized in the income statement for the period 1/1 - 30/09/2013, amounts Euro 136 thousand.

The operating leases that have been recognized in the income statement for the period 1/1 - 30/09/2013, amounts Euro 567 thousand.

7.3. Provisions

The Group has made a provision amounting Euro 876 thousand which concerns claim for compensation from crew.

7.4. Contingent assets and liabilities

a) Granted guarantees

The following letters of guarantee have been provided to secure liabilities of the Group and the Company and were in force on 30/09/2013:

	GROUP 30/09/2013	COMPANY 30/09/2013
Granted guarantees	1.649	-----
Guarantees for the repayment of bank accounts	289.207	-----
Daewoo Shipbuilding guarantees	35.987	-----

b) Undertakings
On 30/09/2013 the Group and the Company have the following liabilities which derive from the operating lease agreements and are payable as follows:

	GROUP 30/09/2013	COMPANY 30/09/2013
Within 1 year	740	338
Between 2 to 5 years	2.960	1.353
Over 5 years	1.665	761
	5.365	2.452

8. Significant events

a) Attica's management is in discussions with the Group's lending banks with a view to a restructuring of the Group's loan facilities (note 3.1.2).

b) On 05/04/2013 the Group has concluded the sale of its RoPax vessel Superfast VI to Genting Group for a total cash consideration of Euro 54 mln. From the above sale the amount of Euro 49,7 mln allocated to the payment of the borrowings of the vessel Superfast VI and the partial payment of borrowings which has been overdue. As a result, the borrowings of the vessels Superfast I and Superfast II have been informed. That is why the amount of Euro 70.140 thousand, which refers to their long-term part, has been reclassified to long-term borrowings.

c) On 31/05/2013 the Group has announced the renewal of the term of the Joint Venture company "Anek S.A. – Superfast Endeka (Hellas) Inc" until 31/05/2017 for the employment of vessels of the two companies in the international route Patras – Igoumenitsa – Ancona and the domestic route Piraeus – Herakleion, Crete.

9. Events after the Balance Sheet date

There are no events after the Balance Sheet Date.

Athens, November 26, 2013

THE PRESIDENT OF THE B.O.D.	THE VICE - PRESIDENT	THE MANAGING DIRECTOR	THE FINANCIAL DIRECTOR
KYRIAKOS MAGEIRAS	MICHAEL SAKELLIS	SPIROS PASCHALIS	NIKOLAOS TAPIRIS

ATTICA HOLDINGS S.A.
Registration Number: 7702/06/B/86/128
Commercial Registration Number: 5780001000
123-125, Syngrou Avenue & 3, Torva Street - 11745 Athens, Greece
Information for the period from January 1 to September 30, 2013
(According to the decision 4/507/28.04.2009 of the Board of Directors of the Greek Capital Market Committee)

The following information provide a general overview of the financial position and financial results of ATTICA HOLDINGS S.A.
We advise readers, who wish to find a complete set of the interim financial statements as well as the relevant certified auditor's report whenever it is required, to navigate at the domain of the company.
(Amounts in thousand €)

COMPANY INFORMATION

Internet Domain:	www.attica-group.com
Date of Board of Directors approval of interim financial statements:	November 26, 2013

BALANCE SHEET

	GROUP		COMPANY	
	30.09.2013	31.12.2012	30.09.2013	31.12.2012
ASSETS				
Tangible assets	635.010	706.730	50	93
Intangible assets	793	990	27	46
Other non current assets	828	1.235	366.972	366.472
Inventories	4.344	5.406	-	-
Trade receivables and prepayments	59.877	44.040	1	30
Other current assets	45.936	24.816	1.754	1.233
Non current assets classified as held for sale	-	-	-	-
Total assets	**746.788**	**783.217**	**368.804**	**369.874**
EQUITY AND LIABILITIES				
Share capital	57.498	57.498	57.498	57.498
Other equity	296.698	292.873	297.709	298.777
Total shareholders equity (a)	354.196	350.371	355.207	356.275
Minority interests (b)	-	-	-	-
Total equity (c)=(a)+(b)	354.196	350.371	355.207	356.275
Long-term borrowings	70.140	-	-	-
Provisions / Other long-term liabilities	15.322	51.953	13.170	13.277
Short-term debt	221.492	341.350	-	-
Other short-term liabilities	85.638	39.543	427	322
Liabilities associated with non current assets classified as held for sale	-	-	-	-
Total liabilities (d)	**392.592**	**432.846**	**13.597**	**13.599**
Total equity and liabilities (c)+(d)	**746.788**	**783.217**	**368.804**	**369.874**

INCOME STATEMENT FOR THE PERIOD

	GROUP				COMPANY			
	1.01-30.09.2013	1.01-30.09.2012	1.07-30.09.2013	1.07-30.09.2012	1.01-30.09.2013	1.01-30.09.2012	1.07-30.09.2013	1.07-30.09.2012
Revenue	214.831	207.156	108.121	104.493	-	-	-	-
Gross Profit / (loss)	43.150	25.385	40.713	30.803	-	-	-	-
Earnings before taxes, investing and financial	13.363	-6.380	27.206	17.561	-1.147	-1.047	-159	-258
Profit / (loss) before taxes	4.214	-14.918	25.239	14.952	-1.150	272	-160	17
Profit / (loss) after taxes (A)	4.154	-14.965	25.215	14.939	-1.150	272	-160	17
Attributable as follows:								
Owners of the parent	4.154	-14.965	25.215	14.939	-1.150	272	-160	17
Minority shareholders	-	-	-	-	-	-	-	-
Other comprehensive income after tax (B)	-329	-2.425	-	50	82	-1.269	-	-258
Total comprehensive income for the period after tax (A)+(B)	3.825	-17.390	25.215	14.989	-1.068	-997	-160	-241
Owners of the parent	3.825	-17.390	25.215	14.989	-1.068	-997	-160	-241
Minority shareholders	-	-	-	-	-	-	-	-
Earnings after taxes Per Share - basic (in €)	0,0217	-0,0780	0,1316	0,0779	-0,0060	0,0014	-0,0008	0,0001
Earnings before taxes, investing and financial results, depreciation and amortization	32.390	13.792	33.329	24.553	-1.086	-986	-139	-236

CASH FLOW STATEMENT (INDIRECT METHOD)

	GROUP		COMPANY	
	1.01-30.09.2013	1.01-30.09.2012	1.01-30.09.2013	1.01-30.09.2012
Cash flow from Operating Activities				
Profit / (Loss) Before Taxes	4.214	-14.918	-1.150	272
Adjustments for:				
Depreciation	19.027	20.172	61	61
Impairment of tangible and intangible assets	-	-	-	-
Provisions	1.141	1.936	7	66
Foreign exchange differences	-916	-1.038	-	-
Net (profit) / loss from investing activities	-226	-245	-	-1.325
Interest payable and other financial expenses	10.165	9.497	1	2
Plus or minus for Working Capital changes:				
Decrease / (increase) in Inventories	1.062	-327	-	-
Decrease / (increase) in Receivables	-23.326	-52.184	977	-884
(Decrease) / increase in Payables (excluding banks)	10.016	57.606	74	-31
Less:				
Interest and other financial expenses paid	-10.335	-10.330	-1	-2
Taxes paid	-38	-67	-	-
Total cash inflow / (outflow) from operating activities (a)	**10.784**	**10.102**	**-31**	**-1.841**
Cash flow from Investing Activities				
Acquisition of subsidiaries, associated companies, joint ventures and other investments	-	-	-	-
Purchase of tangible and intangible assets	-101	-3.574	-	-
Proceeds from sale of tangible and intangible assets	54.000	-	-	-
Interest received	148	25	-	-
Dividends received	-	-	699	1.780
Increase in capital and additional paid-in capital of subsidiaries	-	-	-	-8.210
Total cash inflow / (outflow) from investing activities (b)	**54.047**	**-3.549**	**699**	**-6.430**
Cash flow from Financing Activities				
Proceeds from issuance of Share Capital	-	-	-	-
Additional equity offering costs	-	-	-	-
Proceeds from subsidiaries	-	-	-	2.221
Proceeds from borrowings	-	-	-	-
Payments of borrowings	-49.716	-1.069	-	-
Payments of finance lease liabilities	-2	-40	-	-
Advances for SCI	-	6.000	-	6.000
Total cash inflow / (outflow) from financing activities (c)	**-49.718**	**4.891**		**8.221**
Net increase / (decrease) in cash and cash equivalents (a)+(b)+(c)	**15.113**	**11.444**	**668**	**-50**
Cash and cash equivalents at beginning of period	**16.001**	**8.303**	**323**	**136**
Exchange differences in cash and cash equivalents	**62**	**-23**	-	-
Cash and cash equivalents at end of period	**31.176**	**19.724**	**991**	**86**

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD

	GROUP		COMPANY	
	30.09.2013	30.09.2012	30.09.2013	30.09.2012
Equity Opening Balance (01.01.2013 and 01.01.2012)	350.371	406.215	356.275	359.329
Total comprehensive income for the period after tax	3.825	-17.390	-1.068	-997
Dividends paid	-	-	-	-
Purchase / (Sale) of treasury stock	-	-	-	-
Equity Closing Balance (30.09.2013 and 30.09.2012)	354.196	388.825	355.207	358.332

NOTES :

1. The companies with their corresponding registration, the percentages of participation and their method of consolidation in the interim Financial Statements of 30.09.2013, can be found in note 4.1 of the interim financial statements.
For all the companies of the Group, there are no changes of the method of consolidation. There are no companies which have not been consolidated in the present period while they have been consolidated either in the previous period or in the same period of the fiscal year 2012. Also, there are no companies of the Group which have not been consolidated in the interim financial statements.
2. All the companies included in the consolidation of Attica Group had already made a tax provision of Euro 143 thousand. The parent company has made a tax provision of Euro 20 thousand. Relevant analysis for the unaudited fiscal years can be found in note 7.1 of the interim financial statements.
3. The accounting principles are the same as those used on 31/12/2012 apart from the changes in new Standards and Interpretations issued from 01/01/2013 (note 2 of the interim financial statements).
4. The number of employees, at period end, was 2 for the parent company and 1.141 for the Group, while at 30/09/2012 was 3 and 1.173 respectively.
5. The vessels owned by the Group have been mortgaged as security of long term borrowings for the amount of Euro 634.101 thousand. There are no liens and encumbrances for the Company.
6. There are no legal or arbitration cases pending which could have a significant effect on the financial position or operation of the parent company. The Group has made a provision amounting Euro 876 thousand which concerns claim for compensation from the crew. Furthermore, the Company and the Group have made a retirement benefit provision amounting Euro 42 thousand and Euro 1.431 thousand respectively. There are no provisions according to paragraphs 10,11 and 14 of the IAS 37 article "Provisions, Possible Liabilities and Possible Assets" for the Company and the Group.
7. Amounts concerning sales and purchases, cumulatively, from the beginning of the current period and the outstanding balances of receivables and payables of the parent Company and the Group at the end of the current period, arising from transactions with related parties in accordance with IAS 24, are as follows:

(Amounts in thousand Euro)

	Group	Company
a) Revenue	9.036	-
b) Expenses	1.816	-
c) Receivables	2.595	-
d) Payables	15.283	13.000
e) Transactions and Board of Directors and Executive Directors' Fees	2.135	160
f) Receivables from Board of Directors and Executive Directors	-	-
g) Payables to Board of Directors and Executive Directors	-	-

8. The financial statements of Attica Holdings S.A. are included, directly, in the consolidated financial statements of MARFIN INVESTMENT GROUP HOLDINGS S.A. which is registered in Greece and whose total participation in the company (directly & indirectly), was 89,38%.
9. "Other comprehensive income after tax" amounting Euro 3.825 thousand refer to the Group's profit, Euro 4.154 thousand and to the actuarial result due to the revised IAS 19 amounting - Euro 329 thousand. For the company "Total comprehensive income for the period after tax" amounting - Euro 1.068 thousand refer to the company's expense, - Euro 1.150 thousand and to the actuarial result due to the revised IAS 19 amounting Euro 82 thousand (see statement of changes in equity of the interim financial statements).
10. There are no shares of the parent company owned by Attica Holdings S.A. and the subsidiaries at the end of the present period.
11. Attica's management is in discussions with the Group's lending banks with a view to a restructuring of the Group's loan facilities (notes 3.1.2 of the interim financial statements).
12. The figure "profit / (loss) after taxes" of the fiscal year 2012 has been revised, by the amount of Euro 75 thousand and Euro 202 thousand for the Company and the Group respectively, due to the amendment of IAS 19 (see note 2 of the Interim Financial Statements).
13. On 05/04/2013 the Group has concluded the sale of its RoPax vessel Superfast VI to Genting Group for a total cash consideration of Euro 54 mln. From the above sale the amount of Euro 49,7 mln allocated to the payment of the borrowings of the vessel Superfast VI and the partial payment of borrowings which has been overdue. As a result, the borrowings of the vessels Superfast I and Superfast II are not overdue anymore, and as a consequence the amount of Euro 70.140 thousand, which refers to their long-term portion, has been reclassified to long-term borrowings.
14. On 31/05/2013 the Group has announced the renewal of the term of the Joint Venture company "Anek S.A. – Superfast Endeka (Hellas) Inc" until 31/05/2017 for the employment of vessels of the two companies in the international route Patras – Igoumenitsa – Ancona and the domestic route Piraeus – Heraklion, Crete.

Athens, November 26, 2013

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