



VIOHALCO SA/NV
30 Avenue Marnix, 1000 Brussels, Belgium
0534.941.439 RPM (Brussels)

ANNOUNCEMENT
OF THE ASSURANCE REPORTS ON TAX LIABILITIES
OF NON-LISTED COMPANIES TO BE ABSORBED.

Pursuant to article 4, paragraph 4 of Decision No 27/17-7-2008 of the Board of Directors of the Athens Stock Exchange, the Belgian company “Viohalco S.A.”, primarily listed on Euronext Brussels and secondarily listed on the Athens Stock Exchange, announces to the public:

a) the Independent Auditor’s Assurance Report, dated February 3, 2016, of the Certified Public Accountant, Lambrini Apostolidou, Reg. Number SOEL 37611, of the Audit Firm RSM Greece S.A, Reg. Number SOEL104, on tax liabilities of the non-listed company to be absorbed, under the trade name “ALCOMET SA COPPER AND ALUMINIUM SOCIETE ANONYME”, which reads as follows:

“

Translated from the original in Greek
Independent auditor’s Assurance Report
To the Board of Directors of ALCOMET SA COPPER AND ALUMINIUM

In context of the cross - border merger through absorption of the Belgian Societe Anonyme Viohalco SA, listed in the Euronext Brussels and the Athens Stock Exchange and its non-listed subsidiary ALCOMET SA COPPER AND ALUMINIUM SOCIETE ANONYME (the “Company”), we have been engaged to perform this assurance engagement as indicated under the provisions of the Decision 27, paragraph 4, article 4 of the Board of Directors of the Athens Stock Exchange, in order to determine any tax liabilities of the Company for the year ended 31 December 2010 and for the period from 1 January 2015 until the date of the interim financial statements as at 31 October 2015.

Management's responsibility

Management is responsible for the preparation and fair presentation of the interim financial statements ended 31 October 2015, which were prepared for the purposes of the cross – border merger through absorption. The management of the Company is also responsible for the proper maintenance of the books and records, the timely submission of tax returns, the correct calculation of taxes, the timely payment of tax liabilities and the overall compliance with the tax legislation, formulating among others the necessary controls that ensure the Company's compliance with the applicable tax provisions.

Auditor's responsibility

Our responsibility is to conduct this assurance engagement in accordance with the ISAE 3000, "Assurance Engagements Other than Audits or Reviews of historical Financial Information", in order to examine the Company's compliance with the applicable tax provisions and to identify, in relation to the tax areas as described in Appendix A, any tax liabilities that have not been fulfilled by the Company during the periods from 1 January 2010 until 31 December 2010 and from 1 January 2015 until the date of the interim financial statements and for which no provisions have been made in the interim financial statements ended 31 October 2015 which were prepared for the purposes of the cross – border merger through absorption.

Scope of the assurance engagement

This engagement provides limited assurance since it covers restrictive the tax areas described in the Appendix A, therefore this engagement does not constitute a statutory tax audit as indicated under the provisions of article 25 of tax Law 4174/2013. The determination of the tax liabilities in some cases relies on subjective approaches of the transactions or the agreements that are susceptible to interpretation and per case judgment, where appropriate, based on complex tax provisions which are subject to alterations. Therefore, the final outcome of a future statutory tax audit may differ from the Company's tax liabilities as evaluated for the purposes of this engagement.

Conclusion

Based on our work, nothing has come to our attention that could lead us to the conclusion that there are material tax liabilities that have not been fulfilled by the Company and for which no relevant provisions have been made for the year ended 31 December 2010 and for the period from 1 January 2015 until the date of the interim financial statements ended 31 October 2015 which were prepared for the purposes of the cross – border merger through absorption.

Report on other issues

Until the date of the interim financial statements, both the fiscal year 2010 and the period under consideration, remain unaudited for statutory tax purposes. With

respect to the fiscal year 2010 the Company submitted on 15 January 2016 a written request to the tax authorities for a tax audit; while for the period from 1 January 2015 to 31 October 2015 no such request has been submitted due to the fact that the Company's income tax return has not yet been finalised. The due date for the filing of the income tax return and therefore for submission of a written request to the tax authorities for a statutory tax audit will be subsequent to the date of this special report.

Limitation of use

This special report has prepared solely in the framework of the responsibilities of the Company ALCOMET SA COPPER AND ALUMINIUM SOCIETE ANONYME against the Athens Stock Exchange, therefore this report should not be used for any other purpose.

*Athens, 3rd February 2016
Certified Public Accountant*

*Lamprini Apostolidou
Reg. Number SOEL 37611
RSM GREECE S.A
Patroklou 1 & Paradissou , 151 25 Athens,Greece
REG.NUMBER SOEL 104*

APPENDIX A

Examined Tax Areas

- *Corporate Income Tax*
- *Value Added Tax*
- *Withholding taxes*
- *Code of Tax Reporting of Transactions*
- *Stamp duty*

”

b) the Independent Auditor's Assurance Report, dated February 3, 2016, of the Certified Public Accountant, Lamprini Apostolidou, Reg. Number SOEL 37611, of the Audit Firm RSM Greece S.A, Reg. Number SOEL104, on any tax liabilities of the non-listed company to be absorbed, under the trade name “DIATOUR MANAGEMENT & TOURISM SOCIETE ANONYME “, which reads as follows:

“

***Translated from the original in Greek
Independent Auditor's Assurance Report
To the Board of Directors of DIATOUR MANAGEMENT & TOURISM SA***

For the purposes of the cross - border merger through absorption of the Belgian Societe Anonyme Viohalco SA, listed in the Euronext Brussels and the Athens Stock Exchange and its non-listed subsidiary DIATOUR MANAGEMENT & TOURISM SOCIETE ANONYME (the “Company”), we have been engaged to perform this assurance engagement as indicated under the provisions of Decision 27, paragraph 4, article 4 of the Board of Directors of the Athens Stock Exchange, in order to determine any tax liabilities of the Company for the year ended 31 December 2010 and for the period from 1 January 2015 until the date of the interim financial statements as at 31 October 2015.

Management's responsibility

Management is responsible for the preparation and fair presentation of the interim financial statements as at 31 October 2015, which were prepared for the purposes of the cross – border merger through absorption. The management of the Company is also responsible for the proper maintenance of the books and records, the timely submission of tax returns, the correct calculation of taxes, the timely payment of tax liabilities and the overall compliance with the tax legislation, formulating among others the necessary controls that ensure the Company's compliance with the applicable tax provisions.

Auditor's responsibility

Our responsibility is to conduct this assurance engagement in accordance with the ISAE 3000, "Assurance Engagements Other than Audits or Reviews of historical Financial Information", in order to examine the Company's compliance with the applicable tax provisions and to identify, in relation to the tax areas as described in Appendix A, any tax liabilities that have not been fulfilled by the Company during the periods from 1 January 2010 until 31 December 2010 and from 1 January 2015 until

the date of the interim financial statements and for which no provisions have been made in the interim financial statements as at 31 October 2015 which were prepared for the purposes of the cross – border merger through absorption.

Scope of the assurance engagement

This engagement provides limited assurance since it covers restrictive the tax areas described in the Appendix A, therefore this engagement does not constitute a statutory tax audit as indicated under the provisions of article 25 of tax Law 4174/2013. The determination of the tax liabilities in some cases relies on subjective judgments of the transactions or the agreements that are susceptible to interpretation and are audited per case, where appropriate, based on complex tax provisions which are subject to alterations. Therefore, the final outcome of a future statutory tax audit may differ from the Company's tax liabilities as evaluated for the purposes of this engagement.

Conclusion

Based on our work, nothing has come to our attention that could lead us to the conclusion that there are material tax liabilities that have not been fulfilled by the Company and for which no relevant provisions have been made for the year ended 31 December 2010 and for the period from 1 January 2015 until the date of the interim financial statements as at 31 October 2015 which were prepared for the purposes of the cross – border merger through absorption.

Report on other issues

Until the date of the interim financial statements, both fiscal year 2010 and the period under consideration, remain unaudited for statutory tax purposes. With respect to the fiscal year 2010, the Company submitted on 15 January 2016 a written request to the tax authorities for a tax audit; while for the period from 1 January 2015 to 31 October 2015 no such request has been submitted due to the fact that the Company's income tax return has not yet been finalised. The due date for the filing of the income tax return and therefore for submission of a written request to the tax

authorities for a statutory tax audit will be subsequent to the date of this special report.

Limitation of use

This special report has prepared solely in the framework of the responsibilities of the Company DIATOUR MANAGEMENT & TOURISM SOCIETE ANONYME towards the Athens Stock Exchange and therefore this report should not be used for any other purpose.

Athens, 3rd February 2016

Certified Public Accountant

Lamprini Apostolidou

Reg. Number SOEL 37611

RSM GREECE S.A

Patroklou 1 & Paradissou , 151 25 Athens,Greece

REG.NUMBER SOEL 104

APPENDIX A

Examined Tax Areas

- *Corporate Income Tax*
- *Value Added Tax*
- *Withholding taxes*
- *Code of Tax Reporting of Transactions*
- *Real estate tax*
- *Stamp duty*

”

and

c) the REPORT OF THE REVISEUR D' ENTREPRISES AGREE Within the frame of INTERNATIONAL STANDARD ON ASSURANCE ENGAGEMENT 3000 (Revised), dated February 16th, 2016, of Pierre Leroy, Partner, of the Audit Firm under the trade name RSM Audit Luxembourg S.a.r.l. Cabinet de revision agree, on tax liabilities of

the non-listed company to be absorbed, under the trade name "EUFINA S.A.", which reads as follows:

“

REPORT OF THE REVISEUR D'ENTREPRISES AGREE
Within the frame of INTERNATIONAL STANDARD ON ASSURANCE
ENGAGEMENT 3000 (Revised)

Adressed to
the board of directors of EUFINA S.A 6 rue Adolphe
L-1116 Luxembourg

Luxembourg, February 16, 2016

Following our appointment by the Management of EUFINA S.A., in the context of the merger between the Belgian company VIOHALCO S.A. and EUFINA S.A. (hereafter "the Company"), we have reviewed the accompanying accounts of EUFINA S.A. as at October 31, 2015 and for the period from October 1, 2014 to October 31, 2015, exclusively under their tax aspects which include the provisions and liabilities for the period and the years before this period (accompanying accounts of EUFINA SA before October 1st 2014 and back to 1999). These accounts are the responsibility of the Managers of EUFINA S.A. Our responsibility is to issue an assurance report on the of the tax aspects based on our review of these accounts.

Auditor's responsibility

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements 3000 (ISAE 000) in order to examine the Company's compliance with the applicable tax provisions and to identify, in relation to the areas as described in Appendix A, any tax liabilities that have not been fulfilled by the Company during the period from October 1, 2014 to October 31, 2015 and for which no provisions have been made in the interim accounts ended October 31, 2015 which were prepared for the merger.

Scope of the assurance engagement

This engagement provides limited assurance since it covers restrictive the tax areas described in Appendix A.

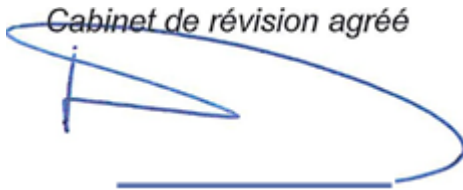
The standards require that we plan and perform the engagement to obtain a limited assurance about whether the Company complies with the applicable tax provisions as described above excluding any other aspect of the interim accounts. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our work, nothing has come to our attention that could lead us to the conclusion that there are material tax liabilities that have not been fulfilled by the Company and for which no relevant provisions have been made in the interim financial statements, prepared for the merger, for the period from October 1, 2014 to October 31, 2015 and the years before this period (accompanying accounts of EUFINA SA before October 1st 2014 and back to 1999).

RSM Audit Luxembourg

Cabinet de révision agréé



Pierre Leroy

Partner

APPENDIX A

Examined tax areas

Corporate income tax

Municipal business tax

Net wealth tax

Withholding tax on Director's fees

”

Brussels Belgium, 19 February 2016