

FINANCIAL DATA AND INFORMATION FOR THE YEAR FROM 1 JANUARY 2009 TO 31 DECEMBER 2009

(published according to C.L.2190/20, article 135 for entities preparing Annual Financial Statements, consolidated or not consolidated according to IAS)

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 Company, to refer to the web site of the Company where financial statements are published, as well as the auditors' opinion.

COMPANY'S INFORMATION

COMPANY'S NAME : HERACLES GROUP OF COMPANIES
COMPANY'S REGISTERED ADDRESS : 49-51 SOPHOCLEI VENIZELOU STR, 14123 LYCOVRISSI, ATTICA
COMPANIES REG. NO. : 13576/06/86/096
QUALIFIED PREFECTURE : MINISTRY OF ECONOMY AND FINANCE - Department of Societe Anonyme and Trust
BOARD OF DIRECTORS COMPOSITION : 1. Manolis Ch. Kyprianides - Chairman 2. Peter Hoddinott - Vice Chairman
 3. Pierre Deleplanque - Managing Director 4. Jean-Charles Blatz - Member
 5. Jean-Jacques Gauthier - Member 6. Didier Petetin - Member
 7. Christos Sorotos - Member 8. Agisilaos Karampelas - Member

ANNUAL FINANCIAL STATEMENTS APPROVAL

DATE BY THE BOARD OF DIRECTORS : March 29th 2010
CERTIFIED AUDITORS : NICOS K. SOFIANOS (REG. No: ICPA (GR) 12231)
 MICHALIS E. KARAVAS (REG. No: ICPA (GR) 13371)
AUDIT FIRM : DELOITTE - HADJIPAVLOU, SOFIANOS & CAMBANIS SA
 REG. No: ICPA (GR): E 120
TYPE OF AUDIT OPINION : UNQUALIFIED
COMPANY'S WEBSITE : www.lafarge.gr

STATEMENT OF FINANCIAL POSITION

Amounts in Euro thousand	GROUP		COMPANY	
	31/12/2009	31/12/2008	31/12/2009	31/12/2008
ASSETS				
Tangible assets	545,415	566,391	507,965	522,029
Intangible assets	33,568	34,038	1,212	697
Other non current assets	16,305	10,439	94,493	86,428
Inventories	63,079	81,024	56,668	74,471
Trade receivables	147,680	164,917	138,342	132,676
Other current assets	1,757	1,673	700	687
Non current assets available for sale	2,428	11,961	0	11,961
Cash & cash equivalents	192,120	140,493	177,178	123,359
TOTAL ASSETS	1,002,352	1,010,936	976,558	952,308
LIABILITIES & EQUITY				
Share capital	142,165	142,165	142,165	142,165
Other equity figures	568,319	552,628	576,054	543,325
Total Shareholders' equity (a)	710,484	694,793	718,219	685,490
Non-controlling interest (b)	0	0	0	0
Total Equity (c) = (a) + (b)	710,484	694,793	718,219	685,490
Long term bank loans	0	3,705	0	0
Provisions/ Other non current liabilities	108,766	110,188	115,355	111,521
Short term bank loans	39,480	32,645	15,445	2,035
Other current liabilities	143,622	169,605	127,539	153,262
Total Liabilities (d)	291,868	316,143	258,339	266,818
TOTAL EQUITY AND LIABILITIES (c) + (d)	1,002,352	1,010,936	976,558	952,308

STATEMENT OF CHANGES IN EQUITY

Amounts in Euro thousand	GROUP		COMPANY	
	31/12/2009	31/12/2008	31/12/2009	31/12/2008
Equity opening balance (01/01/2009 and 01/01/2008 respectively)	694,793	757,965	685,490	736,634
Total comprehensive income after tax	15,691	54,825	32,729	66,853
Distributed Dividends	0	(117,997)	0	(117,997)
Equity closing balance (31/12/2009 and 31/12/2008 respectively)	710,484	694,793	718,219	685,490

STATEMENT OF COMPREHENSIVE INCOME

Amounts in Euro thousand	GROUP		COMPANY	
	1/1-31/12/2009	1/1-31/12/2008	1/1-31/12/2009	1/1-31/12/2008
Turnover (Sales)	530,234	708,142	469,098	632,204
Gross Profit	116,274	147,889	98,830	140,026
Earnings before interest & tax	44,864	96,700	50,595	96,229
Profit for the year before tax	39,993	93,281	55,544	99,664
Net profit for the year after tax (a)	15,364	59,959	32,202	71,925
Allocated to: Company's shareholders	15,364	59,959	32,202	71,925
Non-controlling interest	0	0	0	0
Other comprehensive income after tax (b)	327	(5,134)	527	(5,072)
Total comprehensive income after tax (a) + (b)	15,691	54,825	32,729	66,853
Allocated to: Company's shareholders	15,691	54,825	32,729	66,853
Non-controlling interest	0	0	0	0
Earnings per share after tax (in €)	0.2161	0.8435	0.4530	1.0118
Proposed dividend per share (in €)	0.2900	0.2100	0.2900	0.2100
Earnings before interest, tax, depreciation and amortization	91,584	143,801	93,191	139,475

ADDITIONAL DATA AND INFORMATION

- The basic accounting principals used, are consistent to those followed in the 31 December 2008 published annual financial statements of the Group and Company.
- On 31 December 2009 the merger of EKET LTD. Company by HERACLES G.C.C. was completed, by virtue of decision no. K2-13247/29.12.2009 of the Ministry of Economy and Finance. On 14 January 2010 by virtue of decision number K2 - 13517/09 of the Ministry of Economy and Finance and following approval by the competent authorities the legal merger of LAFARGE BETON S.A with MYTILINI QUARRIES S.A. and TRANS BETON MACEDONIA S.A. was completed. On 31 December 2009 the merger of FINDA TRANSPORTATION S.A by PORT SAID SILO INVESTMENT S.A. was completed by virtue of decision no. EM-30806/09 of Athens' Prefecture-East Sector. The Group participates in company LEADER BETON S.A. located in Tirana Albania. The company started its operation on 7th January 2009 which is the date it was registered with the Albanian tax authorities. The above mentioned changes do not effect more than 25% the account of sales, profit after tax and minority interests and shareholders' net equity of the Group, while details of the above changes are mentioned in note 16 of the annual financial statements.
- The LAFARGE Group with registered office in Paris, which holds, as at 31 December 2009, 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 27 of the annual financial statements.
- Related to the legal litigation issues that have or may have a material effect in the Company's and Group's financial position or activity the following are noted:
 Various plots of land have been declared as forests, sea shores, archaeological sites etc and/or their ownership is disputed by the Greek State and/or various third parties.
 The maximum risk, from these disputes, for the Group and the Company is estimated at 1,908 Euro thousand and 1,885 Euro thousand respectively. No relative provision has been made in the financial statements, as it is unlikely that such risk will eventually occur.
 As at 31 December 2009, there are pending lawsuits against the Group amounting to 45,378 Euro thousand of which 32,094 Euro 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 18,354 Euro thousand of which 14,179 Euro 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 it is unlikely that such risk will eventually occur.
 Furthermore, as at 31 December 2009, there are pending lawsuits against the Group amounting to 5,547 Euro thousand of which 4,541 Euro thousand relate to actions filed against the Company, 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 1,607 Euro thousand of which 1,378 Euro 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 Euro thousand	GROUP	COMPANY
Provisions for legal litigation	1,607	1,378
Provision for staff retirement	82,525	77,263
Other provisions	24,051	36,880
Total provisions	108,183	115,521
- The number of employees for the Group and the Company as at 31 December 2009, is 1,908 (31/12/2008: 2,185) and 1,471 (31/12/2008: 1,512) respectively.

- Transactions and balances between the Company and its related parties are disclosed below according to IAS 24:

Amounts in Euro thousand	GROUP	COMPANY
Income from related parties	120,216	150,993
Expenses from related parties	15,216	37,004
Payables to related parties	5,255	36,963
Salaries and expenses of General managers and BoD members	4,108	1,809
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 Euro thousand	GROUP		COMPANY	
	31/12/2009	31/12/2008	31/12/2009	31/12/2008
Merger of subsidiary	0	0	(114)	0
Actuarial losses net of deferred tax	(3,980)	(390)	(3,685)	(328)
Gain on valuation of derivatives net of deferred tax	4,241	(4,744)	4,241	(4,744)
Other equity movements	66	0	85	0
Other comprehensive income after tax	327	(5,134)	527	(5,072)

- There are not any own shares held by the Group companies.

- Significant events after the reporting date of the annual Financial Statements:

- On 14 January 2010 by virtue of decision number K2 - 13517/09 of the Ministry of Economy and Finance and following approval by the competent authorities the legal merger of LAFARGE BETON S.A with MYTILINI QUARRIES S.A. and TRANS BETON MACEDONIA S.A. was completed based on article 68-78 in Law 2190/1920 and article 1-5 in Law 2166/93.
- On 2 February 2010 based on the certification by the Ministry of Economy and Finance with protocol number 351.1/2349/04 the liquidation of the entity HERACLES GLORY SOC. NAV., was completed and it was deleted from the Shipping Company Registry.
- 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 note 16 of the annual financial statements.
- Modifications of consolidation structure:
 - In the current period (1 January - 31 December 2009) consolidation includes for the first time the subsidiary LEADER BETON S.A.
 - Compared to the previous year (1 January - 31 December 2008) the subsidiaries TRANS BETON MACEDONIA S.A. and MYTILINI QUARRIES S.A. are not included in consolidation due to their absorption by the subsidiary LAFARGE BETON S.A., as well as EKET LTD. due to its absorption from parent company HERACLES G.C.C. S.A. Also the subsidiary FINDA TRANSPORTATION S.A. is not included in consolidation due to its absorption by the subsidiary PORT SAID SILO INVESTMENT S.A. In addition ALEXANDRIA SILO INVESTMENT COMPANY S.A. is not included in consolidation as it was deregistered and HERACLES GLORY SOC. NAV. is not included in consolidation as it was liquidated. The above mentioned changes do not effect more than 25% the account of sales, profit after tax and minority interests and shareholders' net equity of the Group.

- ARMSTOCK CORPORATION S.A. and KEPEI S.A. are not included in the consolidation, due to their immaterial impact as described in note 17 of the annual financial statements.

- There is not any change in the consolidation method of the companies compared to the previous year (1 January - 31 December 2008).

Lykovrissi, 29th of March 2010

THE CHAIRMAN OF THE BOARD OF DIRECTORS
MANOLIS CHRIS KYPRIANIDES
 I.D. AZ 007012

THE MANAGING DIRECTOR
PIERRE DELEPLANQUE
 PASP. No. 07CV39073

THE CHIEF FINANCIAL OFFICER
MICHALIS T. MICHELIS
 PERM. No. 29960