



LAMDA DETERGENT S.A.
 Ledger Number 38455/06/9/13
DATA AND INFORMATION FOR THE PERIOD JANUARY 1st 2006 TO SEPTEMBER 30th 2006
 According to Decision No 2/396/31.08.06 of the Capital Market Committee
 REGISTERED ADDRESS : 34, PENTELIS STR., PALEO FALIRO, Postal Code: 17564
 (Amounts in th. €)

The following data and information aim at providing a general information on the financial standing and the financial results of LAMDA DETERGENT S.A. We, therefore, recommend the reader, before proceeding to any kind of investment or other transaction with the company, to look at the company's website www.lamda-detergent.gr, where all interim financial statements under IFRS together with the Audit report of the external auditor (when necessary) are presented.

COMPANY DETAILS

Full name: LAMDA DETERGENT S.A.
Registered address : 34, Pentelis Str., Paleo Faliro, Postal Code: 17564
Date of establishment: 21/3/2006
Main activity: Production and trade of detergents and cleaning products.
Ledger Number: 38455/06/9/13
VAT Number: 094518921
Board of Directors:

Lavrentos Lavrentiadis: President and Managing Director, Executive Member,
 Georgios Georgaras: Vice-President, Non-Executive member, Hrisis Makris:
 Independent Non-Executive Member Harklela Apostolopoulou: Independent Non-Executive member, Ioannis Minagias: Non-Executive Member.
 December 31st 2006
 12 Months
 Interim Financial Statements for the period ended at September 30th, 2006
 Tuesday October 31st 2006

End of the current financial year:
Duration of the financial year :
Type of Financial Statements (of which the summary data were drawn):
Date of approval of the Financial Statements (of which the summary data were drawn):

URL where the Financial Statements are published : www.lamda-detergent.gr

FINANCIAL STATEMENT FOR THE PERIOD

	GROUP		COMPANY	
	30.9.2006	31.12.2005 PROFORMA	30.9.2006	31.12.2005 PROFORMA
ASSETS				
Fixed Assets				
Tangible Assets	114.286	79.543	77.813	79.543
Intangible Assets	1.856	150	484	160
Investments in affiliated companies	0	0	28.000	0
Investments and other long-term receivables	40	34	39	34
Deferred taxes	83	111	83	111
Total Fixed Assets	116.265	79.848	106.419	79.848
Current Assets				
Inventories	25.115	13.652	24.567	13.652
Trade and other receivables	34.607	11.138	8.018	11.138
Short-term investments	0	71	0	71
Cash and cash equivalents	4.759	2.044	4.368	2.044
Total Current Assets	64.481	26.905	36.953	26.905
Total Assets	180.746	106.753	143.372	106.753
CAPITAL & LIABILITIES				
Long-term Liabilities				
Loans	42.000	40.000	42.000	40.000
Deferred taxes	2.009	667	836	667
Personnel dismissal and retirement compensation provision	80	65	80	65
Provisions and other long-term liabilities	50	44	50	44
Short-term Liabilities	44.139	40.776	42.966	40.776
Suppliers & Other Liabilities	76.797	25.928	44.809	25.928
Tax and Duties payable	1.151	1.203	1.151	1.203
Loans	9.960	0	9.960	0
	87.908	27.131	55.703	27.131
Total liabilities (a)	132.047	67.907	98.669	67.907
Capital & Reserves				
Share Capital	11.725	11.725	11.725	11.725
Premium on capital stock	901	901	901	901
Reserves from value adjustment and other reserves	24.670	24.758	24.758	24.758
Retained earnings	11.403	1.462	7.919	1.462
Shareholders' Equity (b)	48.599	38.846	44.703	38.846
Minority rights (c)	0	0	0	0
Total Equity (d)=(b)+(c)	48.599	38.846	44.703	38.846
TOTAL CAPITAL AND LIABILITIES (e)=(d)	180.746	106.753	143.372	106.753

STATEMENT OF CASH FLOWS

	GROUP		COMPANY	
	01.01.-30.9.2006	01.01.-30.9.2005	01.01.-30.9.2006	01.01.-30.9.2005
Cash Flows from Operating activities				
Profit before taxes & Extraordinary results	11.711	5.261	7.096	5.261
Plus/ less adjustments for:				
Depreciation/ amortisation	5.132	3.747	5.132	3.747
Finance costs	2.058	1.478	2.058	1.478
Profit/Loss from exchange differences	-61	0	0	0
Changes in working capital (except for impact from acquisition and disposal of companies)				
Trade and other receivables of other companies	-11.428	-3.400	-10.973	-3.400
(Increase)/ (Decrease) of Inventories	49.601	7.488	17.717	7.488
(Increase)/ (Decrease) of Liabilities	-22.997	-4.298	3.178	-4.298
Personnel dismissal and retirement compensation provision	15	6	15	6
Cash Flows from Operating activities	24.031	10.282	24.201	10.282
Income tax paid	-448	-266	-133	-266
Other interests payable	-1.956	-1.019	-1.936	-1.019
Total inflows/outflows from operating activities (a)	31.625	8.997	22.132	8.997
Cash Flows from Investing Activities				
Purchase of tangible and intangible assets	-29.804	-14.887	-3.726	-14.887
Sales of tangible assets	0	0	0	0
Participations	-10.594	0	-28.000	0
Disposal of short-term investments	71	0	71	0
Paid guarantees	-5	0	-5	0
Total inflows/outflows from investing activities (b)	-40.332	-14.887	-31.660	-14.887
Cash Flows from Financing Activities				
Share capital increase	0	0	0	0
Income from loans issued	11.526	9.829	11.956	9.829
Payments of loans issued	0	-3.526	0	-3.526
Paid mother's dividend	0	0	0	0
Paid other's dividend	-104	0	-104	0
Payments of financial leasing liabilities (capital instalments)	0	-458	0	-458
Total inflows/outflows from financing activities (c)	11.422	5.845	11.852	5.845
Net Increase/ (decrease) in cash and cash equivalents for the period (a+b+c)	2.715	-45	2.324	-45
Cash and cash equivalents at the beginning of the period	2.044	447	2.044	447
Cash acquired	0	0	0	0
Cash and cash equivalents at the end of the period	4.759	402	4.368	402

INCOME STATEMENT FOR THE PERIOD

	GROUP				COMPANY			
	01.01.-30.9.2006	01.01.-30.9.2005	01.07.-30.09.06	01.07.-30.09.05	01.01.-30.9.2006	01.01.-30.9.2005	01.07.-30.09.06	01.07.-30.09.05
Turnover (sales)	99.939	58.315	42.497	22.737	80.270	58.315	23.047	22.737
Cost of goods sold	-78.863	-48.762	-31.107	-19.075	-64.271	-48.762	-18.778	-19.075
Gross operating results	21.076	9.553	11.390	3.662	15.999	9.553	3.269	3.662
Other operating income (net)	128	88	17	14	127	88	17	14
Administrative and Distribution expenses	-7.446	-2.903	-5.264	-1.295	-7.005	-2.903	-5.094	-1.295
EBITDA	18.890	10.486	7.924	3.632	14.253	10.486	2.973	3.632
EBIT	13.758	6.738	6.143	2.381	9.121	6.738	1.192	2.381
Net expenses/ income from financing activities	-2.047	-1.477	-804	-524	-2.025	-1.477	-811	-524
Profit before tax	11.711	5.261	5.339	1.857	7.096	5.261	381	1.857
Income tax	-1.671	-274	-820	-102	-1.140	-274	-289	-102
Profit/ loss after tax- continuing activity	10.040	4.987	4.519	1.755	5.956	4.987	92	1.755
Profit/ loss after tax- interrupted activity	0	0	0	0	0	0	0	0
Profit/ loss after tax- continuing and interrupted activity	10.040	4.987	4.519	1.755	5.956	4.987	92	1.755
Attributable to:								
Shareholders	10.040	4.987	4.519	1.755	0	0	0	0
Minority rights	0	0	0	0	0	0	0	0
Earnings per share - basic (after tax) (in €)	0.26	0.45	0.12	0.16	0.15	0.45	0.00	0.16

STATEMENT OF CHANGES IN NET EQUITY

	GROUP		COMPANY	
	30/9/2006	30/9/2005	30/9/2006	30/9/2005
Equity balance at the beginning (1.01.2006 and 1.01.2005 respectively)	38.846	28.549	38.846	28.549
Distributed dividends	-99	0	-99	0
Profit/(loss) for the period after tax	10.040	4.987	5.956	4.987
Purchase/ (sale) of own shares	0	0	0	0
Deferred taxes	0	0	0	0
Subsidiaries take over	0	0	0	0
Exchange differences	-88	0	0	0
Equity balance at the end (31.3.2006 and 31.3.2005 respectively)	48.699	33.536	44.703	33.536

ADDITIONAL DATA AND INFORMATION

1) The Group companies, together with their registered addresses and their share of participation included in the consolidated financial statements are the following:

Full Consolidation Method (direct participation):

CORPORATE NAME	REGISTERED ADDRESS - COUNTRY	% CONSOLIDATION
LAMDA DETERGENT S.A.	GREECE	PARENT
LAMDA DETERGENT LTD	CYPRUS	100,00%
LAMDA DETERGENT EOOD	BULGARIA	100,00%

6) The amounts of sales and purchases of the Company cumulatively from the beginning of the financial year with affiliated as defined in IAS 24, companies amount to € 22.958 thousand and € 44.348 thousand respectively. The balances of the receivables and liabilities of the companies with affiliated, as defined in IAS 24, companies at the end of the current period amount to € 4.477 thousand and € 32.758 thousand respectively. The amounts of consolidated sales and purchases (after eliminating intercompany transactions) cumulatively from the beginning of the financial year with the affiliated, as defined in IAS 24 companies, amount to € 22.958 thousand and € 53.501 thousand respectively. The balances of receivables and liabilities on a consolidated basis (after eliminating intercompany transactions) at the end of the current period with affiliated, as defined in IAS 24 parties are € 4.477 and € 41.735 respectively.

Company's and Group's rewards to Managers and Members of the Board of Directors, as defined in IAS 24, for the period 1.1 - 30.9.2006 comes up to €150 thousand. Receivables of the Company and the Group from Managers and Members of the Board of Directors, as defined in IAS 24, at 30.9.2006 were €68 thousand.

7) The Earnings per share were calculated based on the weighted average number on the total number of shares.

8) The consolidated financial statements for the FY 2005 do not include the following companies :

LAMDA DETERGENT LTD and LAMDA DETERGENT EOOD

9) The Company comes up from the merger of BALIS CHEMICALS S.A. and LAMDA DETERGENT S.A., which was approved by the Ministry of Development with the K2-3428/17.03.2006 decision.

10) LAMDA DETERGENT is included in the consolidated financial statements of NEOCHIMIKI L.V. LAVRENTIADIS S.A. and it has a total participation percentage of 50,15%.

11) The interim financial statements of the first semester include the following:

The standalone and consolidated balance sheet as of September 30, 2006 having comparative the respective pro-forma financial statements, prepared in accordance with IFRS, initially to be included in the Prospectus required by Article 4 of Law 3401/2005.

The standalone and consolidated income statements and the respective statements of changes in shareholders' equity and cash flows for the nine month period of 2006, having comparative the respective statements of the nine month period of 2005 referred to Lamda Detergent, which in accordance with IFRS 3 - "Business Combinations", consists the acquirer entity whose operations are continued following the legal merger.

The comparative pro-forma financial information include in the statement of changes in shareholders' equity the operating results of Lamda Detergent, the legally absorbed entity, for the period following its last financial statements (conversion) until December 31, 2005 covering the period that the company had not published any financial statements. The net profit for this period amounted to € 695 thousand.

12) The basic accounting principles adopted in the accompanied Interim Financial Statements are the same that both companies have been adopted in the preparation of the Financial Statements for the year ended at 31st December 2005.

2) The Company has been tax audited by the tax authorities through November 2005. For the current period Lamda Detergent has done provisions for the possible tax imposition from the Greek tax authorities.

3) There are no mortgages or prenotes on the fixed assets of the company.

4) There are no matters disputed by law or under arbitration, neither decisions of judges or arbitrators, which may have significant repercussions on company's financial operation.

5) Number of people employed at the end of the period : by the Group : 34, by the Company : 49