

The following data and information are to provide users with general information for the financial position and the results of operations of ANEK LINES SA and the Group. Therefore, it is recommended to any user, before proceeding to any kind of investing decision or other transaction with the Company, to visit the Company's web site, where the financial statements and the Auditor's Report, when is required, are published.

Website: www.aneke.gr

Date of approval of the interim financial statements by the Board of Directors: August 29, 2013

Certified auditors - accountants: Diamantoulakis Emmanouil (Reg. No 13101) - Kollyris Nikolaos (Reg No 35591)

Auditing Firms: GRANT THORNTON, SOL SA

Type of auditors' report: Unqualified opinion (emphasis of matters)

STATEMENT OF FINANCIAL POSITION (parent company and consolidated)

(Amounts in € thousand)	Group		Company	
	30.06.2013	31.12.2012	30.06.2013	31.12.2012
ASSETS				
Tangible assets	317.489	320.878	301.811	304.941
Investments in property	1.788	1.791	713	715
Intangible assets	58	67	57	64
Other non-current assets	1.916	1.674	4.726	4.723
Inventories	3.764	6.288	1.825	4.979
Trade receivables	55.621	52.739	49.309	47.898
Other current assets	7.673	5.046	5.188	3.927
Cash & cash equivalents	5.301	4.037	2.504	722
TOTAL ASSETS	393.610	392.520	366.133	367.969
EQUITY & LIABILITIES				
Share capital	56.597	56.597	56.597	56.597
Other equity items	(35.884)	(16.641)	(37.469)	(18.977)
Equity attributable to shareholders of the parent (a)	20.713	39.956	19.128	37.620
Minority interests (b)	6.626	7.097	-	-
Total Equity (c) = (a) + (b)	27.339	47.053	19.128	37.620
Long-term borrowings	419	903	-	-
Provisions and other long-term liabilities	7.144	7.206	4.355	4.446
Short-term borrowings	279.789	274.948	277.183	273.675
Other short-term liabilities	78.919	62.410	65.467	52.228
Total liabilities (d)	366.271	345.467	347.005	330.349
TOTAL EQUITY AND LIABILITIES (c) + (d)	393.610	392.520	366.133	367.969

TOTAL COMPREHENSIVE INCOME (parent company and consolidated)

(Amounts in € thousand)	Group		Company	
	from 01.01 to 30.06.2013	from 01.04 to 30.06.2012	from 01.01 to 30.06.2013	from 01.04 to 30.06.2012
Turnover	73.690	83.209	42.850	49.259
Gross profit / (loss)	1.372	(2.105)	4.259	5.105
Earnings / (losses) before taxes, financing and investing results (EBIT)	(11.325)	(16.203)	(2.786)	(3.171)
Earnings / (losses) before taxes (EBT)	(19.243)	(24.364)	(7.060)	(7.060)
Earnings / (losses) after taxes (A)	(19.460)	(24.416)	(7.246)	(7.082)
Owners of the parent	(19.270)	(24.448)	(7.273)	(7.228)
Minority interests	(190)	32	27	146
Other comprehensive income after taxes (B)	(127)	(124)	(127)	(124)
Total comprehensive income after taxes (A) + (B)	(19.587)	(24.540)	(7.373)	(7.206)
Owners of the parent	(19.243)	(24.450)	(7.245)	(7.230)
Minority interests	(344)	(90)	(128)	24
Earnings / (losses) after taxes per share basic - (in €)	(0,1021)	(0,1296)	(0,0385)	(0,0383)
Earnings / (losses) before taxes, financing and investing results, depreciation and amortization (EBITDA)	(5.560)	(9.806)	177	(97)

STATEMENT OF CHANGES IN EQUITY (parent company and consolidated)

(Amounts in € thousand)	Group		Company	
	30.06.2013	30.06.2012	30.06.2013	30.06.2012
Equity at the beginning of the period (01.01.2013 and 01.01.2012, respectively)	47.053	108.043	37.620	98.346
Total comprehensive income after taxes	(19.587)	(24.540)	(18.492)	(22.852)
Dividends paid	(127)	(127)	-	-
Equity at the end of the period (30.06.2013 and 30.06.2012, respectively)	27.339	83.376	19.128	75.494

ΠΡΟΣΘΕΤΑ ΣΤΟΙΧΕΙΑ ΚΑΙ ΠΛΗΡΟΦΟΡΙΕΣ

1. Group entities that are included in the consolidated financial statements are presented in note 1 in the interim financial statement of 30.06.2013, including locations, percentage Group ownership and consolidation method. 2. The financial statements of the Group have been consolidated under the equity method by SEA STAR CAPITAL PLC that holds 23,16% of ANEK share capital and is registered in Cyprus. 3. The basic accounting principles adopted in the financial statements, are consistent with those of the annual financial statements as at 31.12.2012 adjusted with the revisions to IFRS. The adjustments due to the implementation of amendments to IAS 19 and the impact in the statements of financial position and total comprehensive income are presented in note 13 of the interim financial statements. 4. There are no litigious disputes or disputes in arbitration against the Group that could significantly affect the financial position. The recorded relevant provisions for the Group amount to € 113 thousand and for the Company € 55 thousand. 5. The number of employees at 30.06.2013 was 1.022 for the Group (909 for the Company) and at 30.06.2012 was 1.265 for the Group (1.094 for the Company). 6. At the end of the period no shares of the parent company were possessed by the parent company neither by any subsidiary or associate company. 7. The un-audited tax years of the Group companies are presented in note 9 of the interim financial statements and the Group provisions for the unaudited tax years amounts to € 192 thousand (€ 25 thousand for the Company). The accumulated provisions for doubtful debts amounted to € 22.827 x0, for the Group and € 21.806 thousand for the Company, while the provisions for retirement benefits amounted to € 2.661 for the Group and € 2.499 for the Company. Other provisions amounted to € 1.295 thousand for the Group and € 1.120 thousand for the Company. 8. The ratio "Earnings / (losses) after taxes per share basic - (in €)" are calculated based in the weighted average number of total shares. 9. The emphasis of matters paragraph in the auditors' report refers that: "We draw attention to the explanatory notes 2 and 12 in the interim condensed financial information of the Group which indicate the following important matters: The Company classified its long-term bank loans to current liabilities due its inability to meet the respective loan covenants. Taking the above mentioned classification into consideration the consolidated current liabilities exceed the consolidated current assets by 286 million €. Two (2) of the Company's Ships of a net book value of 32.4 million € are subject to a judicial auction procedure due to debt obligations of the charterers to third parties that occurred during the charter-hire. The outcome of this dispute as well as the potential implications on the financial statements cannot be estimated with reasonable certainty at the time. These conditions along with the general adverse economic conditions regarding the economy and the shipping sector indicate the existence of a material uncertainty that may cast doubt about the company's ability to continue as a going concern. In the explanatory note 2 of the interim condensed financial information of the Group the present and future actions of management to mitigate the reported risks are stated. Our opinion is not qualified in respect to these matters." 10. Other comprehensive income for the period 01.01.2013 - 30.06.2013 refer to deferred taxes due to the change of tax rates while in the comparative period referred to the impact of the implementation of IAS 19. 11. Intercompany transactions (inflows and outflows) since the beginning of the current year and intercompany balances as of 31.03.2013 that have resulted from the transactions with the related parties, as defined by IAS 24, are as follows

	GROUP	Company
a) Inflows	0	3.071
b) Outflows	744	822
c) Receivables	8.131	8.295
d) Payables	1.123	2.372
e) Key management compensations	728	602
f) Receivables from key management	0	0
g) Payables to key management	206	141

CASH FLOW STATEMENT (parent company and consolidated)

(Amounts in € thousand)	Group		Company	
	from 01.01 to 30.06.2013	from 01.04 to 30.06.2012	from 01.01 to 30.06.2013	from 01.04 to 30.06.2012
Operating activities				
Earnings / (losses) before taxes	(19.243)	(24.364)	(18.409)	(22.681)
Adjustments for:				
Depreciation	5.885	6.516	5.475	6.064
Grants amortization	(120)	(120)	(15)	(15)
Provisions	(49)	16	(83)	(92)
Exchange differences	(40)	(8)	(42)	4
Results of investing activity	(180)	(16)	(89)	(104)
(Gain) / loss from disposal of property, plant and equipment	-	-	-	-
Financial expenses (less financial income)	8.141	8.161	8.067	8.021
	(5.606)	(9.815)	(5.096)	(8.803)
Adjustments for changes in working capital:				
Decrease / (increase) of inventories	322	940	951	1.292
Decrease / (increase) of receivables	(5.499)	(9.721)	(2.715)	(6.523)
Increase / (decrease) of liabilities (other than borrowings)	15.223	23.554	12.391	19.073
Less:				
Interest and financial expenses paid	(3.335)	(1.939)	(3.195)	(1.775)
Income tax paid	(58)	(58)	(42)	(56)
Cash flows from operating activities (a)	1.047	2.961	2.294	3.208
Investing activities				
Acquisition of affiliates, securities and other investments	(25)	-	-	-
Purchase of tangible and intangible assets	(281)	(447)	(134)	(417)
Proceeds from the sale of property, plant and equipment	-	-	-	-
Interest received	60	17	2	2
Dividends received	-	-	-	-
Cash flow from investing activities (b)	(246)	(430)	(132)	(415)
Financing activities				
Proceeds from borrowings	1.083	462	-	-
Payment of borrowings	(616)	(2.506)	(380)	(2.204)
Proceed from grants	-	844	-	-
Dividends paid	(4)	(2)	-	-
Cash flow from financing activities (c)	463	(1.202)	(380)	(2.204)
Net increase / (decrease) in cash and cash equivalents (a) + (b) + (c)	1.264	1.329	1.782	589
Cash and cash equivalents at beginning of the period	4.037	3.360	722	1.574
Cash and cash equivalents at the end of the period	5.301	4.689	2.504	2.163

Chania, 29 August 2013

THE 1st VICE-CHAIRMAN OF THE BOARD OF DIRECTORS

THE MANAGING DIRECTOR

THE CHIEF FINANCIAL OFFICER

THE CHIEF ACCOUNTANT

 SPYRIDON I. PROTOPAPADAKIS
ID. No. AA 490648

 IOANNIS I. VARDINOIANNIS
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