

DIONIC ELECTRONIC AND TECHNOLOGICAL GENERAL WHOLESALE AND DISTRIBUTION APPLICATION SYSTEMS TRADING AND MANUFACTURING SOCIÉTÉ ANONYME
Société Anonyme Registration No.: 34192/06/B/95/2 - REGISTERED OFFICE: 95 ARISTOTELOUS ST., ACHARNAI, ATTIKI
Financial data and information of the period from January 1st 2012 to September 30th 2012
(pursuant to the Decision 4/507/28.04.2009 of Board of Directors of Capital Market Commission)

The data and information presented below, which arise from the financial statements, aim to provide a general view of the financial position and results of DIONIC Trading and Manufacturing Société Anonyme and of the Group. We, therefore, recommend that readers, prior to proceeding in any investment decision or other transaction with the company, refer to the company's website, where the financial statements and audit report of the certified auditor/accountant are posted.

Αξιολόγηση διαθεσίμων στοιχείων:
 Date of approval of nine months financial statements by the Board of Directors:

www.dionicgroup.com
 28 November 2012

Legal Auditor :
 Auditing Firm :
 Type of audit report :

Nizantatos Dimitrios
 Grant Thornton S.A. Auditors Chartered Accountants (S.O.E.L. RegNo 127)
 Non required

1.1. STATEMENT OF FINANCIAL POSITION (consolidated and corporate)				1.4. ΣΤΟΙΧΕΙΑ ΚΑΤΑΣΤΑΣΗΣ ΤΑΜΙΑΚΩΝ ΠΟΩΝ (ενοποιημένα και μη ενοποιημένα)					
Amounts in Euros	THE GROUP		THE COMPANY		Amounts in Euros	THE GROUP		THE COMPANY	
ASSETS	30.09.2012	31.12.2011	30.09.2012	31.12.2011	Method of Presentation of the Statement of Cash Flows: Indirect Method)	01.01.-30.09.2012	01.01.-30.09.2011	01.01.-30.09.2012	01.01.-30.09.2011
Tangible Assets	9,092,536	9,240,088	7,799,272	8,009,043	Operating activities	-3,717,317	-709,011	-3,748,686	-1,004,026
Investments in property	0	23,879	0	0	Earnings before taxes (ongoing activities)				
Intangible assets	18,542,057	27,994,700	1,013,685	791,576	Plus / less adjustments for:				
Other non-circulating assets	4,572,210	279,380	11,326,410	10,822,416	Depreciation	1,808,513	1,488,417	439,194	545,020
Inventories	9,622,877	6,818,218	8,748,512	5,481,728	Provisions	-963,114	-1,843,872	-886,728	-1,048,410
Clients Receivables	22,099,046	31,410,942	19,064,588	27,430,998	Foreign currency translations	3,586	96,285	0	96,285
Other Circulating Assets	16,554,482	15,348,299	10,528,480	9,023,823	Results (income, expenses, earnings and losses) from investing activities	-77,009			
Cash and cash equivalents	1,346,537	2,392,817	229,603	903,088	- Losses from fixed assets sale	12,403	688,110	12,403	268,114
Total Assets	82,834,544	93,468,324	58,710,552	61,862,670	Interest charges and related expenses	2,569,868	2,256,057	2,585,560	1,928,716
EQUITY AND LIABILITIES					Plus/ less adjustments for changes in working capital accounts or that relate to operating activities:				
Share capital	9,411,120	8,711,996	9,411,120	8,711,996	Decrease / (increase) in inventories	-1,544,554	-1,003,815	-2,286,786	-640,586
Equity	0	-70,156	0	-66,481	Decrease / (increase) in receivables	10,702,203	-198,321	10,021,440	203,073
Other shareholders own equity	-2,138,019	3,147,516	-5,425,783	-993,487	(Decrease) / (increase) in liabilities (except banks)	-4,768,656	-2,423,298	-3,012,668	-3,013,577
Parent company total owners equity (a)	7,273,101	11,789,356	3,985,337	7,652,027	Less:				
Non controlling interests (b)	16,849,965	10,584,492	0	0	Interest charges and related expenses paid	-2,249,282	-2,256,057	-1,998,152	-1,928,716
Total equity (c) = (a) + (b)	13,423,066	22,373,848	3,985,337	7,652,027	Paid tax	-138,672	-28,565	-12,884	0
Long term Loan Liabilities	1,000,000	1,520,057	1,000,000	1,520,057	Total inflow / outflow from operating activities (a)	1,641,711	-3,924,070	1,032,695	-3,656,106
Provisions / Other long term liabilities	3,776,350	4,017,705	656,424	738,031	Investing activities				
Short term loan liabilities	45,721,348	45,782,955	42,191,732	41,222,214	Acquisition of subsidiaries, affiliates, joint ventures and other investments	0	55	847,704	-64,995
Other short term liabilities	18,913,780	19,773,758	10,877,059	10,730,341	Collections from subsidiaries, affiliates, joint ventures and other investments' sale	8,310	115,659	8,310	0
Total liabilities (d)	69,411,478	71,094,475	54,725,215	54,210,643	Purchase of tangible and intangible fixed assets	-2,028,566	-1,042,726	-524,637	-244,737
TOTAL EQUITY AND LIABILITIES (c) + (d)	82,834,544	93,468,324	58,710,552	61,862,671	Collection from tangible and intangible fixed assets' sale	60,701	130,793	60,701	128,321
					Interest collected	9,127	17,864	91	8,342
					Total inflow / outflow from investing activities (b)	-1,948,428	-778,467	-1,303,239	-173,069
					Financing activities				
					Collections from share capital increase	172,296	60,000	0	0
					Collections / payments of borrowings granted / received	-31,599	3,607,875	-538	3,398,563
					Paid Dividends	-2,402	-6	-2,402	-6
					Total inflow / outflow from financing activities (c)	138,295	3,667,869	-2,941	3,386,557
					Net increase / (decrease) in cash & cash equivalents of the period (a) + (b) + (c)	-1,688,422	-1,034,667	-273,485	-430,619
					Cash and cash equivalents at the beginning of the period	2,382,817	4,149,898	503,068	1,048,974
					Minus: cash available of companies not consolidated during current period	-877,857	0	0	0
					Cash and cash equivalents at the end of the period	1,346,537	3,115,230	229,603	619,356

1.2. INCOME STATEMENT OF THE GROUP (consolidated and corporate)								
Amounts in Euros	THE GROUP			THE COMPANY				
	01.01.-30.09.2012	01.01.-30.09.2011	01.07.-30.09.2012	01.07.-30.09.2011	01.01.-30.09.2012	01.01.-30.09.2011	01.07.-30.09.2012	01.07.-30.09.2011
Turnover	28,013,553	43,872,196	8,531,180	12,892,102	11,618,171	25,317,349	3,340,524	6,913,735
Gross Earnings	8,600,628	12,106,737	3,459,713	3,588,643	1,641,417	4,634,348	1,048,145	1,338,021
Earnings / (losses) before taxes, financial results and investments	-1,076,314	1,944,454	361,356	469,616	-1,163,126	799,918	197,074	380,116
Earnings / (losses) before taxes	-3,717,317	-730,611	-338,695	-472,440	-3,748,686	-1,004,026	-811,506	-22,884
Earnings / (Losses) after tax (A)	-3,868,178	-669,617	-781,324	-444,323	-3,666,691	-910,573	-918,005	-20,918
- Equity holders of the Company	-3,816,240	-690,217	-739,652	-303,182	-3,666,691	-910,573	-918,005	-20,918
- Non controlling interest	10,063	29,600	-21,772	-141,142	0	0	0	0
Total earnings after taxes (B)	8,593	-13,895	3,586	0	0	0	0	0
Total earnings after taxes (A) + (B)	-3,799,584	-674,312	-787,738	-444,323	-3,666,691	-910,573	-918,005	-20,918
- Equity holders of the Company	-3,810,648	-903,912	-735,453	-303,182	-3,666,691	-910,573	-918,005	-20,918
- Non controlling interest	11,064	29,600	-22,284	-141,142	0	0	0	0
Earnings/(losses) after taxes per share - basic (in Euros)	-0.1217	-0.0334	-0.0235	-0.0114	-0.1169	-0.0342	-0.0293	-0.0008
Earnings/(losses) after taxes per share - diluted (in Euros)	-0.0798	-0.0219	-0.0158	-0.0078	-0.0763	-0.0224	-0.0199	-0.0005
Earnings before taxes, financial results, investments and total depreciation	872,470	3,432,870	-167,662	982,687	-723,932	1,344,938	-83,051	570,771

Additional data and information						
Company	Κατοστατική Έγγρα	Relation to the Parent Company	Dionic's Holdings as per 30/09/2011	Method of Consolidation	Unaudited Fiscal Years	
DIONIC S.A.	GREECE		Parent Company	Parent Company	2009 - 2011	
DIONIC PARTICIPATION LTD	CYPRUS	direct	100,00%	Total Consolidation	2006 - 2011	
DIONIC TRADING LTD	CYPRUS	indirect	100,00%	Total Consolidation	2006 - 2011	
DIONIC BULGARIA LLC	BULGARIA	indirect	95,00%	Total Consolidation	2007 - 2011	
SHENZHEN TOP LEAD LIMITED	CHINA	indirect	70,00%	Total Consolidation	2007 - 2011	
MARM LIGHTING LTD	CYPRUS	indirect	80,00%	Total Consolidation	2007 - 2011	
DIONIC ENERGY S.A.	GREECE	direct	97,00%	Total Consolidation	2008 - 2011	
ATCOM S.A.	GREECE	direct	76,07%	Total Consolidation	2010 - 2011	
ATCOM INTERNET & MULTIMEDIA LIMITED	UK	indirect	76,07%	Total Consolidation	2008 - 2011	
REAL CONSULTING JOIN VENTURE	GREECE	indirect	34,23%	Portional Consol.	2008 - 2011	
ENALEN S.A.	GREECE	direct	37,50%	Equity	2008 - 2011	
SKROUTZ S.A.	GREECE	direct	50,00%	Total Consolidation	2010 - 2011	
PROTYPO KENTRO DIANOMON S.A.	GREECE	direct	33,00%	Total Consolidation	2010 - 2011	
DIONIC AEOLIAN S.A.	GREECE	direct	51,00%	Total Consolidation	2008 - 2011	
DIANA REAL ESTATE DEVELOPMENT S.A.	GREECE	direct	60,00%	Equity	2010 - 2011	
DIADIKASIA S.A.	GREECE	direct	21,85%	Equity	2010 - 2011	
DIONIC S.A. - AVLONAS ENERGY L.P.	GREECE	direct	24,90%	Equity	2010 - 2011	
INTERNATIONAL GAMING AND ENTERTAINMENT S.A.	GREECE	direct	49,90%	Equity	-	
ANDROS VILLAGE Μ.ΦΙΛΗΣ ΕΕ	GREECE	indirect	29,40%	Equity	2006 - 2011	
IRA MEDIA S.A.	GREECE	direct	30,00%	Equity	2008 - 2011	

- The following companies are included in the above financial statements
- The Ordinary General Meeting of 16.07.2012 decided the company's share capital decrease for the amount of €35,876,10 by cancelling 119,587 own shares the company possessed. After the cancellation, the company does not possess own shares. (ref. note 15.10)
- On 09/01/2012 the company's share capital has been raised after the issue of 2,450,000 new common registered shares of nominal value 0,30 € each. This raise resulted after converting 98 debenture, each of them of nominal value 10,000 € in 25,000 common registered shares, by increasing the share capital for the amount of 735,000 € and reserves after share issue above par for the amount of 245,000 €. (ref. note 15.10)
- On 19/03/2012 DIONIC SA transferred percentage of 7,6% of share capital of subsidiary company DIONIC AEOLIAN SA and now the participation of DIONIC SA is 51% (Note 13). On 21/01/2012 DIONIC SA transferred percentage of 75% of share capital of subsidiary company DIONIC SA - AVLONAS ENERGY L.P. and now the participation in this company is 24,90% and is included in "Investments in Related companies (Note 13). During the current period, the companies DIAIKASIA SA and ENALEN SA. are consolidated using the method of equity and are included in "Investments in Related companies (Note 15.5).
- DIONIC SA and the Group's real estate have encumbrance - lien of 12,500,000 €.
- The Group's companies have raised a provision for contingent tax liabilities that shall arise from the tax audit of unaudited fiscal years. The total provision, on 30.09.2012, amounts to €210,000 for the Group and €100,000 for the parent company.
- There are no differences under dispute or arbitration, as well as court rulings and decisions of arbitrators, that shall have a significant affect on the financial position and operation of the Group's companies, as well as other events for which a provision needs to be raised
- Transactions with related parties for the period 01/01-30/09/2012 and the balances on 30.09.2012, within the meaning of IAS 24, are as follows:

	GROUP	COMPANY
a) Income	395.121	1.354.694
b) Expenses	9.710	647.773
c) Receivables	159.115	3.673.811
d) Liabilities	-63.201	-48.990
e) Transactions and compensation of executives and management members	44.053	44.053
f) Receivables from executives and management members	0	0
g) Liabilities to executives and management members	8.970	8.970
- Earnings per share were estimated on the basis of the weighted average number of common shares
- The number of persons employed by the Group and the Company at the end of the current period and the corresponding period of the previous year are as follows:

	THE GROUP		THE COMPANY	
	30/09/2012	30/09/2011	30/09/2012	30/09/2011
Salary paid personnel	463	522	268	326
- The Group followed the same accounting principles that were used to prepare financial statements of fiscal year 2011.
- The Group's investments in fixed assets for the current period to thous. €527 and the Group's to thous. €2.027.

Acharnes, 28 November 2012

THE PRESIDENT OF BoD ROUMPAS I. THOMAS I.D. AB 595985	THE MANAGING DIRECTOR DIMOSTHENIS VATIKIOTIS I.D. X710959	THE ACCOUNTANT STELLA GERONATSIU I.D. AB 593920
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