

OPAP SERVICES S.A.

Reg. Num. 57177/01/ΔT/B/04/23 (2009) 62, Kifisou Ave, 121 32 Peristeri SUMMARY FINANCIAL INFORMATION

FOR THE PERIOD JANUARY 1st TO DECEMBER 31st 2010

(published according to L. 2190/20, article 135 for companies preparing annual financial statements, consolidated or not, in accordance with the I.F.R.S.)

The following information deriving from the annual financial report aims at a general presentation of OPAP SERVICES S.A. financial status and results. Therefore, it is recommended to the reader, prior to proceeding to any kind of investment decision or transaction, to visit OPAP SERVICES S.A.'s website, where the annual financial report and the Chartered Accountants' review report are posted.

STATEMENT INFORMATION OF COMPREHENSIVE INCOME

23.110.599,96

21.403.569,08

Website www.opapservices.gr

STATEMENT INFORMATION OF FINANCIAL POSITION

Approval date of the financial report: 16th March 2011

 Chartered Accountants:
 Panagiotis Christopoulos (Registry No SOEL 28481)

 Company:
 Grant Thornton S.A. (Registry No SOEL 127)

Review report: Unqualified

Responsible Supervisory Authority: Ministry of Economy, Competition and Merchant Marine, Department of Societe Anonyme

Board of Directors Spanoudakis Ioannis (President), Euthalia Siamani, Asterios Lachanas, Venetsanos Rogkakos, Nikolaos Sofokleous

STATEMENT INFORMAT	TON OF FINANCIAL POSITION		STATEMENT INFORMATION OF COMPREHENSI		
	31.12.2010	31.12.2009		1.1.2010 to 31.12.2010	1.1.2009 to 31.12.2009
ASSETS					
Non current Assets	4.892.334,72	557 608 79	Total revenue	22.979.272,82	11.878.701,86
					•
Inventory	428.351,34	,	Gross profit / (loss)	2.069.412,38	919.669,52
Trade receivables	5.928.775,98	2.902.058,19		(400.044.04)	(0.000.040.00)
Other current assets	74.606.127,67		Profit / (loss) before tax, interest and investing results	(462.241,31)	(2.039.819,23)
Total Assets	85.855.589,71	79.878.446,87	Profit / (loss) before tax	2.438.818,35	485.227,08
LIABILITIES & EQUITY			Net profit / (loss) after tax (A)	1.707.030,88	(825.313,99)
				•	, , ,
Long term liabilities	55.864.210,94	55.556.034,00	Other income after tax (B)	0,00	0,00
Short term liabilities	6.880.778,81	2.918.843,79	Total income after tax (A)+(B)	1.707.030,88	(825.313,99)
Total Liabilities (a)	62.744.989,75	58.474.877,79	Earnings / (loss) before tax, interest, depreciation,		
Share Capital	20.000.000,00		amortization and investing results	12.578,94	(1.793.707,12)
Other items of shareholders' equity	3.110.599,96	1.403.569,08	Earnings per share	0,0854	(0,0413)
Total equity (b)	23.110.599,96	21.403.569,08			
TOTAL EQUITY & LIABILITIES (a) + (b)	85.855.589,71	79.878.446,87	CASH FLOW STATEMENT INFORMATION (indir	ect method)	
ADDITIONAL INFORMATION				1.1.2010 to 31.12.2010	1.1.2009 to 31.12.2009
Abbillott	TE IN CRIMATION		Operating activitie	2010 to 01112.2010	
1 Company has been inspected by tax authoritie	es for all fiscal years including 20	109	Profit before tax	2.438.818,35	485.227,08
Company has been inspected by tax authorities for all fiscal years including 2009. The Company's assets are currently unencumbered.			Adjustments for:	2.700.010,00	703.221,00
3. The number of permanent employees on 31.12.2010 is 659 person.			Depreciation and amortization	474.820,25	247.672,39
4. The only shareholder of the Company is OPAP S.A. and it is presented in the consolidated			Profit/(loss) from sale of tangible assets	474.820,25 25.351,46	0,00
Financial Statements.			Provisions	219.424,36	299.484,90
5. Company's asset additions from 1/1 - 31/12/2010 were 2.613.455,11€ in relation to the amount of			Results from investing activities	0,00	5.821,76
435.330,41€ for the period 1/1-31/12/2009.			Disposal of assets	0,00	99.858,08
6.The Company's total inflow, outflow, receivables and payables to related companies and related			Financing result	(2.901.059,66)	(2.525.046,31)
parties, according to IAS 24 for the fiscal year 20	110, are as follows:		,	257.354,76	(1.386.982,10)
			Changes in Working capital:		(,,,,,
	The Company		Increase (Decrease) in inventory	(342.170,07)	-86.181,27
Inflow	22.704.257,82		Increase (Decrease) in trade & other receivable	(4.370.472,46)	(946.211,61)
Outflow 987.718,32		Increase (Decrease) in payables	1.060.829,16	198.530,17	
Receivables 5.922.686,88		Increase (Decrease) in Tax liability	(42.149,16)	698.837,11	
Payables 0,00			(Minus):	(3.436.607,77)	(1.522.007,70)
Transactions and salaries of executive and administration 865.420,39				, ,	, ,
members		Interest paid	(345,54)	(524,08)	
Receivables from executive and administration members 0,00					
			Taxes Paid	(147.392,90)	0,00
Liabilities from executive and administration members 0,00		Cash flows from operating activities (a)	(3.584.346,21)	(1.522.531,78)	
7. There are no lawsuits that may impact the operation of the Company			INVESTING ACTIVITIES	((
8. During fiscal year 2010 there was a reformation of the account "Other Sort Term Liabilities" of the			Purchase of tangible and intangible assets	(2.613.455,11)	(435.330,41)
fiscal years 2008-2009 to "Other Long Term Liabilities". The amounts of the reformation are presented			Sale of tangible assets	24.000,00	0,00
in the note 2.2.3 of the Financial Statement. No other changes have been made in the accounting			Interest received Cosh flavor used in investing activities (b)	2.747.165,54	2.525.570,39 2.090.239,98
policies or in the accounting estimates applied in the financial report 2010 in relation to previous fiscal			Cash flows used in investing activities (b) FINANCING ACTIVITIES	157.710,43	2.090.239,98
years.					
9. Company's BoD, with the decision on 16.3.2011, approved the financial report of 31.12.2010			Dividends paid	0,00	(675.000,00)
10. Fiscal years not inspected by tax authorities for the company and Group are mentioned in note 5.22 of the financial report.			Interest paid for leasing of assets	(116.283,57)	0,00
5.22 of the financial report.			Capital paid for leasing of assets	(252.348,30)	0,00
			Capital palu iul leasilly ul assets	(202.040,30)	0,00
Peristeri, Marcl	h 16, 2011				
			Cash flows used in financing activities (c)	(368.631,87)	(675.000,00)
			Net increase (decrease) in cash and cash		
Chairman of the Board Member	er of the BoD Ta	x Consultant	equivalents (a) + (b) + (c)	(3.795.267,66)	(107.291,80)
			Cash and cash equivalents at the beginning		
			of the year	75.970.270,41	76.077.562,21
			Cash and cash equivalents at the end of		
			year	72.175.002,75	75.970.270,41
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ID: AD 043072	MD 000210	D. 0101003		1.1.2010 to 31.12.2010	1.1.2009 to 31.12.2009
			Balance as of January 1st, 2010 and 2009	21.403.569,08	22.978.883,07
			Total income after tax	1.707.030,88	(825.313,99)
			Dividends distributed	0,00	(750.000,00)
				0,00	0,00

Balance as of December 31st, 2010 and 2009