Dias Aquaculture S.A.

(Companies Reg. No. 27160/06/B/92/5)
Address of Company's registered offices: 54 Elaion St., Kifissia, GR-14564
DATA AND INFORMATION FOR THE PERIOD from 01/01/2010 to 30/06/2010
In accordance with Decision 4/507/28.4.2009 of the BoD of the Hellenic Capital Market Commission

This data and information drawn from the financial statements seeks to provide a general overview of the financial status and results of DIAS AQUACULTURE S.A. Consequently, we recommend that before making any investment decision or engaging in any transaction with the Issuer, readers should consult the issuer's website where the periodic financial statements have been posted and the review report of the auditor wherever that is required.

Company website: www .diassa.gr
Date of approval of periodic financial statements by Board of Directors: 27 August 2010
Auditor: Georgios K. Tsiolis (ICPA (GR) Reg. No. 17161)
Auditing Firm: SOL Certified Auditors S.A. (ICPA (GR) Reg. No. 125)
Type of audit review report: Consensual

1.1. STATEMENT OF FINANCIAL POSITION
(annual consolidated and separate items) amounts in euros

	The Group		The Company	
	30.06.2010	31.12.2009	30.06.2010	31.12.2009
ASSETS				
Property, plant and equipment	36.198.204,80	37.682.384,88	17.059.666,06	17.911.658,99
Intangible assets	17.632.566,11	17.467.133,69	1.907.317,60	1.961.277,99
Other non-current assets	3.400.679,10	3.510.471,98	31.162.942,30	29.293.666,78
Biological assets	99.636.149,01	98.813.499,20	86.529.812,66	84.674.547,95
Stocks / Inventories	2.576.124,82	2.690.051,93	1.245.891,57	1.216.802,73
Receivables from customers	30.216.410,95	33.270.781,59	30.600.810,35	29.638.597,95
Other current assets	25.677.879,17	25.352.131,90	20.318.388,46	21.556.781,02
TOTAL ASSETS	**215.338.013,96**	**218.786.455,17**	**188.824.829,00**	**186.253.333,41**
OWNERS' EQUITY & LIABILITIES				
Share Capital	11.433.337,50	11.433.337,50	11.433.337,50	11.433.337,50
Other reserves of equity	12.344.138,53	14.614.869,15	17.946.381,99	17.290.962,84
Equity attributable to equity holders of parent company (a)	23.777.476,03	26.048.206,65	29.379.719,49	28.724.300,34
Minority interests (b)	7.837.234,05	7.021.489,10	0,00	0,00
Total equity (c) = (a) + (b)	**31.614.710,08**	**33.069.695,75**	**29.379.719,49**	**28.724.300,34**
Long-term loan obligations	29.751.038,18	32.267.799,22	27.733.243,72	30.007.763,57
Provisions / Other long-term liabilities	14.749.305,29	12.976.083,84	9.778.321,53	8.065.010,19
Short-term loan obligations	62.070.009,99	55.656.398,87	52.947.563,85	46.560.533,00
Deferred payables	6.184.177,66	7.248.417,65	5.699.293,90	6.699.406,89
Other short-term liabilities	70.968.772,76	77.568.059,84	63.286.686,51	66.196.319,42
Total liabilities (d)	**183.723.303,88**	**185.716.759,42**	**159.445.109,51**	**157.529.033,07**
TOTAL EQUITY AND LIABILITIES (c) + (d)	**215.338.013,96**	**218.786.455,17**	**188.824.829,00**	**186.253.333,41**

1.2. STATEMENT OF COMPREHENSIVE INCOME
(consolidated) amounts in euros

	The Group			
	1.01-30.06.2010	1.01-30.06.2009	1.04-30.06.2010	1.04-30.06.2009
Sales (non-biological assets)	27.046.180,19	22.001.105,65	15.660.591,92	12.514.116,74
Sales (biological assets)	33.426.606,11	31.630.510,56	16.078.848,51	16.820.482,25
Total sales	**60.472.786,30**	**53.631.616,21**	**31.739.440,43**	**29.334.598,99**
Gross profit (on non-biological assets)	**5.629.875,98**	**4.591.604,91**	**2.977.687,19**	**2.983.984,59**
Effect from measurement of biological assets at fair value	**-2.553.539,99**	**-1.358.111,89**	**218.083,93**	**-1.508.101,12**
Cost of developing biological assets	**-22.702.219,98**	**-20.769.196,54**	**-12.527.659,75**	**-10.534.734,45**
Gross operating profit	**13.800.722,12**	**14.094.807,04**	**6.746.959,88**	**7.761.631,27**
Earnings before taxes, financial and investment results	**4.501.560,86**	**7.001.586,79**	**1.286.949,64**	**3.920.979,80**
Earnings before tax	**1.795.151,02**	**4.344.369,07**	**-307.470,60**	**2.498.961,97**
Earnings net of tax (A)	**107.289,41**	**3.186.395,25**	**-542.474,37**	**1.805.865,02**
Allocated among:				
Parent company shareholders	187.471,36	2.854.346,85	-524.097,60	1.563.332,79
Minority interests	-80.181,95	332.048,40	-18.376,77	242.532,23
Other total income net of tax (B)	0,00	59.000,00	0,00	0,00
Consolidated comprehensive income net of tax (A+B)	**107.289,41**	**3.245.395,25**	**-542.474,37**	**1.805.865,02**
Parent company shareholders	187.471,36	2.913.346,85	-524.097,60	1.563.332,79
Minority interests	-80.181,95	332.048,40	-18.376,77	242.532,23
Basic share of net earnings per share (in euros)	**0,0077**	**0,1173**	**-0,0215**	**0,0643**
Earnings before taxes, financial and investment results and total depreciation	**5.982.379,28**	**8.683.916,33**	**1.956.618,76**	**4.753.977,34**

	The Company			
	1.01-30.06.2010	1.01-30.06.2009	1.04-30.06.2010	1.04-30.06.2009
Sales (non-biological assets)	33.388.375,78	19.383.607,21	19.434.907,37	11.526.825,67
Sales (biological assets)	21.313.602,44	23.057.222,97	9.446.844,81	11.434.370,31
Total sales	**54.701.978,22**	**42.440.830,18**	**28.881.752,18**	**22.961.195,98**
Gross profit (on non-biological assets)	**3.830.177,02**	**1.640.764,49**	**2.152.864,86**	**1.119.583,36**
Effect from measurement of biological assets at fair value	**-1.513.149,79**	**-411.237,98**	**1.445.863,34**	**-173.705,60**
Cost of developing biological assets	**-13.804.704,95**	**-16.026.296,59**	**-7.494.401,92**	**-7.461.685,22**
Gross operating profit	**9.825.924,72**	**8.260.452,89**	**5.551.171,09**	**4.918.562,85**
Earnings before taxes, financial and investment results	**3.678.508,76**	**4.481.473,82**	**1.744.094,31**	**2.803.316,46**
Earnings before tax	**1.628.719,11**	**2.432.731,19**	**607.182,01**	**1.781.774,47**
Earnings net of tax (A)	**655.419,15**	**1.817.538,27**	**578.315,21**	**1.316.618,50**
Allocated among:				
Parent company shareholders	655.419,15	1.817.538,27	578.315,21	1.316.618,50
Minority interests				
Other total income net of tax (B)	0,00	0,00	0,00	0,00
Consolidated comprehensive income net of tax (A+B)	**655.419,15**	**1.817.538,27**	**578.315,21**	**1.316.618,50**
Parent company shareholders	655.419,15	1.817.538,27	578.315,21	1.316.618,50
Minority interests				
Basic share of net earnings per share (in euros)	**0,0269**	**0,0747**	**0,0238**	**0,0541**
Earnings before taxes, financial and investment results and total depreciation	**4.600.363,45**	**5.580.134,45**	**2.123.619,84**	**3.352.641,01**

1.3. STATEMENT OF CHANGES IN EQUITY
(annual consolidated and separate items) amounts in euros

	The Group		The Company	
	30.06.2010	30.06.2009	30.06.2010	30.06.2009
Total equity at start of period (1/1/2010 and 1/1/2009 respectively)	33.069.695,75	27.567.926,14	28.724.300,34	24.940.814,48
Consolidated comprehensive income net of tax	107.289,41	3.245.395,25	655.419,15	1.817.538,27
	33.176.985,16	**30.813.321,39**	**29.379.719,49**	**26.758.352,75**
Acquisition of minority interests	-1.562.275,08	-1.000.000,00	0,00	0,00
Share capital increase / (decrease)	0,00	2.286.667,50	0,00	2.286.667,50
Capitalisation of reserves	0,00	-2.286.667,50	0,00	-2.286.667,50
Reserve capitalisation tax	0,00	-121.431,27	0,00	-121.431,27
Total equity at end of period (30/06/2010 and 30/06/2009 respectively)	**31.614.710,08**	**29.691.890,12**	**29.379.719,49**	**26.636.921,48**

1.4. CASH FLOW STATEMENT
(annual consolidated and separate items) amounts in euros

	The Group		The Company	
	1.01-30.06.2010	1.01-30.06.2009	1.01-30.06.2010	1.01-30.06.2009
Operating activities				
Earnings before tax	1.795.151,02	4.344.369,07	1.628.719,11	2.432.731,19
Plus/Minus adjustments for:				
Depreciation	1.861.783,32	1.908.954,08	1.148.684,54	1.174.720,70
Provisions	28.893,20	25.925,06	21.489,56	22.692,75
Asset grant depreciation	-380.964,90	-226.624,54	-226.829,85	-76.060,07
Results (income, expenses, profits & losses) from investing activities	121.056,64	110.758,22	13.921,26	17.829,30
Interest charges and related expenses	2.600.266,10	2.560.430,18	2.051.159,51	2.052.451,32
Plus / minus adjustments for changes in working capital accounts or related to operating activities				
Decrease / (increase) in inventories	-708.722,70	-1.744.758,67	-1.884.353,55	-2.691.758,50
Decrease / (increase) in receivables	3.463.258,60	-11.957.465,06	-2.119.242,58	-10.156.346,81
(Decrease) /increase in liabilities (excl. banks)	-7.498.530,58	9.626.891,41	-2.172.018,85	10.949.591,29
Less:				
Interest charges and related paid-up expenses	-2.381.280,50	-2.560.430,18	-1.832.173,91	-2.052.451,32
Tax paid	-199.000,30	-149.789,10	-11.247,99	0,00
Total inflow/(outflow) from operating activities (a)	**-1.298.090,10**	**1.938.260,47**	**-3.381.892,75**	**1.673.399,85**
Investing Activities				
Acquisition of subsidiaries, affiliates, joint ventures and other investments	-1.800.275,61	-3.571.149,60	-1.865.417,76	-2.571.149,60
Purchase of intangible and tangible assets	-327.185,05	-915.724,57	-276.400,34	-512.561,64
Proceeds on sale of intangible and tangible assets	54.592,65	59.001,02	18.378,00	37.186,02
Proceeds from fixed asset subsidies	0,00	0,00	0,00	0,00
Interest received	104.398,43	5.307,60	1.369,86	3.708,69
Dividends distributed	0,00	0,00	0,00	0,00
Total inflow/(outflow) from investing activities (b)	**-1.968.469,58**	**-4.422.565,55**	**-2.122.070,24**	**-3.042.816,53**
Financing Activities				
Proceeds from increase in share capital	0,00	0,00	0,00	0,00
Proceeds from loans issued / taken out	3.134.508,46	0,00	3.134.508,46	0,00
Loan repayment	-124.145,43	-651.291,61	0,00	-390.419,16
Leasing arrangement liabilities paid (instalments)	-177.752,94	-257.850,45	-22.110,45	-59.034,61
Dividends distributed	0,00	0,00	0,00	0,00
Total input / (output) from financing activities (c)	**2.832.610,09**	**-909.142,06**	**3.112.398,01**	**-449.453,77**
Net increase/ (decrease) in cash and cash equivalents for the period (a) + (b) +(c)	**-433.949,59**	**-3.393.447,14**	**-2.391.564,98**	**-1.818.870,45**
Cash and cash equivalents at the beginning of the period	**9.250.865,71**	**9.180.895,62**	**7.620.259,44**	**6.626.155,18**
Cash and cash equivalents at the end of the period	**8.816.916,12**	**5.787.448,48**	**5.228.694,46**	**4.807.284,73**

ADDITIONAL FACTS AND INFORMATION

1. Companies consolidated and consolidation method

a) The companies in the Group and their percentage holdings which are included in the consolidated financial statements.

	Seat	Activity	Direct holding	Indirect holding	Method
DIAS AQUACULTURE S.A.	Greece	Fish farm			**Parent company**
FRUTTI DI MARE S.A.	Greece	Trade in fish	100%		Full consolidation
Zoonomi S.A.	Greece	Fish feed manufacture	25,84%		Full consolidation
MARE NOSTRUM S.A.	Greece	Trade in fish	100%		Full consolidation
PELAGOS AQUACULTURE S.A.	Greece	Fish farm	100%		Full consolidation
IPPOCAMBOS AQUACULTURE S.A.	Greece	Fish farm	100%		Full consolidation
MERKOS S.A.	Greece	Fish processing	51%		Full consolidation
Mattheou Ltd.	Greece	Fish farm	100%		Full consolidation
Poros Aquaculture Centre S.A.	Greece	Fish farm	100,00%		Full consolidation
Sparfish S.A.	Greece	Fish farm	95%		Full consolidation
KLEIDARAS I. FAMILY S.A.	Greece	Fish farm	48,44%		Equity
ASTIR INTERNATIONAL S.R.L., Italy	Italy	Trade in fish	50%		Equity
for the first time					
PERDIKA PARK II S.A.	Greece	Fish farm	100,00%		Full consolidation

b) There are no companies excluded from the consolidation.
(c) There are no companies no consolidated in this period in the consolidated financial statements which had been consolidated either in the previous period or in the same period last year.
(2) The same accounting principles used in preparing the 2009 annual financial statements have been used.
(3) a) On 18 /03/2010 the company acquired 99% of the shares of PERDIKA PARK II S.A. and on 30/03/2010 acquired the remaining 1% of the shares.
b) On 27/05/2010 the Company signed an agreement to acquire the remaining 49% of the share capital of Mare Nostrum S.A., thereby acquiring 100% control of the company.
(4) Mortgages and mortgage liens worth euros 6,962,000 have been registered on the properties of the parent company and its subsidiaries

to secure bank loans. The balance on 30/06/2010 was euros 20,457,000.
(5) The parent company and subsidiary tax years still to be audited by the tax authorities are referred to in Note 6.14 of the financial statements The Group companies have formed a provision for contingent tax liabilities which may arise from the tax audit of open periods.The total provision on 30/06/2010 was euros 683,000 for the Group and euros 160,000 for the parent company.
(6) There are no disputes before the courts or administrative bodies or in arbitration which could have a significant impact " on the financial status or operations of Group companies or other events for which provisions should be formed.
(7) At the end of the current period there are no shares in the parent company which are held by it or by subsidiaries and affiliated enterprises
(8)Income and expenses cumulatively from the start of the fiscal year and the balance of receivables and liabilities of the company at the end of the current period arising from its transactions with related parties as defined in IAS 24
are as follows:

amounts in eurow	The Group	The Company
a) Income	2.759	15.640
b) Expenses	4.294	14.182
c) Receivables	6.408	16.317
d) Liabilities	1.089	4.950
e) Transactions and salaries for senior management and board members	794	533
f) Receivables from Management executives and members	888	888
h) Liabilities to management executives and board members		

(9) The Group employed 440 people at the end of the period (and 435 people on 30/06/2009) while the Company employed 291 people (and 293 on 30/06/2009).

Kifissia, 31/08/2010

THE CHAIRMAN OF THE BOARD & THE MANAGING DIRECTOR	THE VICE-CHAIRMAN	THE FINANCIAL MANAGER	THE CHIEF ACCOUNTANT
STELIOS PITAKAS	**STEPHANOS MANELLIS**	**THANASSIS PRACHALIS**	**ANGELIKI AIVALIOTI**
ID Card No. M 117555	ID Card No. AB 219606	ID Card No. AB052731	ID Card No. AB 556470