Annex to press Release of 13 December 2013

Opportunity Investment Management Plc

Condensed Consolidated Statement of Comprehensive Income (Unaudited)	**Six months ended June 30**	
	2013	**2012**
Description	**€ ‘000**	**€ ‘000**
Revenue	**21,303**	**19,646**
Cost of sales	**(13,184)**	**(11,290)**
Gross profit	**8,119**	**8,356**
Administrative expenses	**(8,440)**	(8,126)
Other operating income	**187**	740
Profit from operations	**(134)**	**970**
Finance costs	**(57)**	(79)
Finance income	**56**	6
Profit before tax	**(135)**	897
Tax expense	**(137)**	(190)
Net Profit	**(272)**	**707**
Other comprehensive income	**-**	-
Total comprehensive income	**(272)**	**707**
Profit attributable to:		
Owners of OIM plc	**(309)**	689
Non-controlling interest	**37**	18
	(272)	**707**
Earnings per share		
Basic (cents)	**(1.4)**	4.0
Diluted (cents)	**(1.4)**	3.5

Opportunity Investment Management Plc

Condensed Consolidated Statement of Financial Position (Unaudited)	**June 30 2013**	**June 30 2012**	**December 31 2012**
Description	**€ '000**	**€ '000**	**€ '000**
Non current assets			
Property, plant and equipment	**4,199**	5,645	4,236
Intangible assets	**714**	355	721
Investments	**3,650**	1,872	4,364
Deferred tax	**-**	65	-
Total non-current assets	**8,563**	**7,937**	**9,321**
Current assets			
Inventories	**1,306**	1,381	1,421
Trade receivables	**8,024**	6,701	7,620
Other receivables	**2,317**	2,616	2,614
Cash and cash equivalents	**364**	1,483	2,966
Total current assets	**12,011**	**12,181**	**14,621**
Total assets	**20,574**	**20,118**	**23,942**
Non-current liabilities			
Pension liability	**388**	369	374
Bank Loans	**753**	1,447	915
Deferred tax	**102**	-	112
Total non-current liabilities	**1,243**	**1,816**	**1,401**
Current liabilities			
Trade and other payables	**4,782**	6,443	7,724
Bank Loans	**256**	940	274
Current tax	**241**	166	219
Total current liabilities	**5,279**	**7,549**	**8,217**
Total liabilities	**6,522**	**9,365**	**9,618**
Net assets	**14,052**	**10,753**	**14,324**

	June 30 2013 €'000	June 30 2012 €'000	December 31 2012 €'000
Equity attributable to equity holders of the parent			
Called up share capital	**2,390**	2,190	2,390
Share premium account	**4,579**	3,916	4,579
Retained Earnings	**6,044**	3,619	6,306
Revaluation reserve	**845**	942	894
	13,858	10,667	14,169
Non controlling interest	**194**	86	155
Total equity	**14,052**	10,753	14,324

Condensed Consolidated statement of changes in equity
for the period ended 30 June 2013
(Unaudited)

	Share capital €'000	Share premium account €'000	Retained Earnings €'000	Revaluation reserve €'000	Total €'000	Non-Controlling interest €'000	Total Equity €'000
At 1 January 2012	**2,142**	**3,757**	**2,882**	**992**	**9,773**	**77**	**9,850**
Changes in equity							
Profit for the year	-	-	689	-	689	18	707
Charge to revaluation reserve	-	-	48	(50)	(2)	2	-
Dividends paid to non controlling interest	-	-	-	-	-	(11)	(11)
Issue of share capital	48	159	-	-	207	-	207
Share options granted	-	-	-	-	-	-	-
At 30 June 2012	2,190	3,916	3,619	942	10,667	86	10,753
At 1 January 2013	2,390	4,579	6,306	894	14,169	155	14,324
Changes in equity							
Profit for the year	-	-	(309)	-	(309)	37	(272)
Charge to revaluation reserve	-	-	47	(49)	(2)	2	-
Dividends paid to non controlling interest	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-
Share options granted	-	-	-	-	-	-	-
At 30 June 2013	2,390	4,579	6,044	845	13,858	194	14,052

Condensed Consolidated statement of cash flows
(Unaudited)

	Six months ended June 30	
	2013	**2012**
	€'000	**€'000**
Cashflows from operating activities		
Profit before tax	**(134)**	897
Net finance costs	**1**	73
Depreciation and revaluation charge of non-current assets	**352**	371
Gain on revaluation of investments	**635**	(200)
Corporation tax paid	**(137)**	(190)
Share issues	**-**	207
Cash inflow from operations before changes in working capital	**717**	1,158
Movements in working capital		
Increase/(decrease) in inventories	**115**	(14)
Increase/(decrease) in trade and other receivables	**(107)**	(894)
(Decrease)/Increase in trade and other payables	**(2,940)**	(2,121)
Net cash generated by operating activities	**(2,215)**	(1,871)
Cash flows from investing activities		
Purchase of property, plant and equipment	**(267)**	(158)
Intangible Assets divestments	**-**	850
Net cash used by investing activities	**(267)**	692
Cash flows from financing activities		
Payment of dividend to non-controlling interests	**-**	(11)
Net finance costs	**(1)**	(73)
Repayment of bank and other loans	**(119)**	(523)
Net cash absorbed by financing activities	**(120)**	(607)
Net (decrease) / increase in cash and cash equivalents	**(2,602)**	(1,786)
Cash and cash equivalents at start of the period	**2,966**	3,269
Cash and cash equivalents at end of the period	**364**	1,483

Notes forming part of the condensed financial statements for the period ended 30 June 2013

Basis of preparation

These unaudited interim condensed consolidated financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting as adopted by the European Union. They do not include all of the information required for full annual financial statements, prepared in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS") and should be read in conjunction with the audited consolidated financial statements of the Group as at and for the year ended 31 December 2012 (available at http://www.oimplc.com). The unaudited interim condensed consolidated financial statements for the six months ended 30 June 2013 have been prepared on a going concern basis as the directors believe there are no material uncertainties that would lead to significant doubt that the Group can continue as a going concern in the foreseeable future.

The unaudited interim condensed financial statements of the Group as at and for the six months ended 30 June 2013 are available at http://www.oimplc.com.

The impact of seasonality or cyclicality on operations is not regarded as significant to the unaudited interim condensed consolidated financial statements.

The fair value measurements policies and valuation procedures of OIM's assets and liabilities are consistent with the fair value measurement policies and valuation procedures of the consolidated financial statements as at 31 December 2012.

New standards and interpretations

The accounting policies adopted in the preparation of the interim condensed consolidated financial statements are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended31 December 2012, except for the adoption of the following new and revised standards and interpretations effective as of 1 January 2013:

IFRS 1 Amendments Government loans	1 January 2013
IFRS 1 Amendments Severe hyperinflation and removal of fixed dates for first-time adopters	1 January 2013
IAS 12 Deferred tax : Recovery of underlying assets (amendment)	1 January 2013
IFRIC 20 Stripping Costs in the production phase of a surface mine	1 January 2013
IFRS 13 Fair value measurement	1 January 2013
IFRS 7 Financial Instruments: Disclosures – right of set-off (amendment)	1 January 2013
May 2012 Annual Improvements standard – 2009-2011 Cycle	1 January 2013
IAS 1 Financial Statement Presentation of Items of Other Comprehensive Income (Amendment)	1 July 2012
IFRS 7 Financial Instruments: Disclosures – right of set-off (amendment)	1 January 2013

In the current period these adoptions have not affected the accounting.

Management is currently evaluating the potential impact of the adoptions under IAS 19, these revisions are not included in the interim financial statements and will be adopted in the full year 2013 accounts. The adoption of the revisions would have resulted in an increase of the pension liability, as per year end 2012 of approximately € 180,000,-, compared to a reported amount of € 374,000,- .Management has no reason to believe that the current impact will differ significantly from the one at year end 2012.

Change in accounting policy as per year end 2013

The valuation of associated companies has been done in the past at fair value, the stock market value, positioning the Company as a Venture Capital Organization. We have been advised though that we should consider the Company as a Holding Company which means that the Company should consolidate the financial statements of associated companies within the Group. As far as Your Drinks AG (49.3% ownership) is concerned, the above mentioned change in accounting policy will be adopted in the financial statements over the year 2013 with restatements regarding the 2012 accounts. The Company will consolidate all of the entity and recognize non-controlling interest and goodwill as required under IFRS 3. In the interim statements 2013 Your Drinks AG is still valued at fair value. The fair value as per June 30 is € 3,677K, the loss in fair value during the first half of 2013 amounted to € 635K, compared to an increase of € 200K over the first half of 2012.Included in the annual accounts of 2012 is a fair value of Your Drinks AG of € 4,315K, total equity of Your Drinks AG as per the same date was € 368K. Included in the consolidated statement of income of the Company over 2012 is an increase of fair value of Your Drinks AG of € 2,692K, the net loss of Your Drinks AG over 2012 was € 133K.

Segment information

In the opinion of the directors, the operations of the Group comprise one class of business, the provision of Systems Solutions and related activities. The Group operates in one geographical market in Germany with total sales of € 21,303,000 in the first half of 2013 (comparing period in 2012: € 19,646,000).

Earnings per share

The calculation of basic loss per share as at 30 June 2013 was based on the loss attributable to ordinary shareholders of EUR 272,000 (30 June 2012: profit of EUR 707,000) and a weighted average number of ordinary shares outstanding of 19.4 million (30 June 2012: 17.9 million).

The calculation of the basic and diluted earnings per share is based on following data:

	Six months ended June 30 2013	**Six months ended June 30** 2012
Basic earnings per share		
Weighted average number of 10p shares	**19,390,067**	17,855,047
Dilutive potential ordinary shares:		
Share options	**2,005,000**	2,005,000
Warrants	**530,000**	530,000
Diluted weighted average number of shares	**21,925,067**	20,390,047

As the entity incurred a loss for the six months ended 30 June 2013, the diluted loss per share EUR 0.014 equals the basic loss per share.

Management report to the condensed financial statements for the period ended 30 June 2013

Results for the period

The Fleischhauer Group realised total revenues of € 21,303,000 in the first six months of 2013, an increase of 8.4% compared to the same period of the previous year (€ 19,646,000). Cost of sales increased by € 1,894,000 to € 13,184,000. Gross profit amounted to € 8.12 million a decrease of € 237,000 in comparison with the first half of 2012. Profit before interest and tax decreased by € 1,105,000 and resulted in a small loss from operations of € 85,000.
Net profit fell to a loss of € 223,000 (profit of € 757,000 in the first half of 2012).

The Fleischhauer Group has further increased its profit as compared to the same period in 2012. Over the period profit before tax increased by 11%.

Other operating income has decreased as a result of the lower stock value of Your Drinks AG as compared to the first half of 2012. During the first half of 2013 stock value decreased with € 635,000 compared to an increase of € 200,000 over the first half of 2012.

The development of Your Drinks AG has been slowed down compared to the forecast as given in the trading update in the fall of 2012. Instead of during the first quarter 2013, first orders will be realized in the last quarter of 2013.

The issue of a bond prospectus in combination with other professional costs resulted in an incidental spending of € 250,000 during the first half of 2013.

Income tax charge

Interim period tax expense is based on the estimated average annual effective income tax rate for the Group of 24.7% (6 months ended 30 June 2012 24.7%).

Change in Investments

The reduction in fair value of € 635K regarding the stocks of Your Drinks AG is included in Investments.

Issued capital

Issued and fully paid up capital as at June 30 2013 amounted to € 2,390,000. There were no movements in the issued capital of the Company during the current interim reporting period.

Related party transactions

There is a related party relationship with Quivest BV. Office space and related office services have been provided by Quivest, during the period the company has paid €56,000 (2012: € 56,000) .The outstanding balance with Quivest at 30 June 2013 is a receivable of € 525,000 (2012: € 485,000). There have been no changes in the related party transactions as described in the latest annual report during the first six months of this financial year.

Subsequent events

There have been no material reportable events subsequent to 30 June 2013.

Principal risks and uncertainties for the remaining six months of the financial year.

The principal trading business of the Group is carried on by its subsidiary, G. Fleischhauer Ingenieur-Büro GmbH & Co KG. The order book of the Fleischhauer Group remains strong and the directors are optimistic on the revenues and results for the rest of the year.

The outcomes of the latest Annual General Meeting that were informed to the market on October 7 2013, resulted in a limitation of the board's possibilities to attract additional equity investors. The Group now being limited in financing through issue of capital will pursue autonomous growth and acquisitions which can be financed from the Company's own cash flow. The Board of Directors is well casted and except for the issuance of equity capital, not limited in its acting powers.

Approval of interim financial statements

The interim financial statements were approved by the board of directors on October 28 2013. The board of directors states that to the best of their knowledge,

(i) the condensed set of financial statements which has been prepared in accordance with the applicable set of accounting standards gives a true and fair view of the assets, liabilities, financial position and profit or loss of the Company and the undertakings included in the consolidation taken as a whole, and
(ii) the interim management report includes a fair view of the development and performance of the business and the position of the Company and the undertakings included in the consolidation taken as a whole, together with a description of the principal risks and uncertainties that they face.

There have been no material changes to the risks and uncertainties for the Group as outlined in the 2012 Annual Report; these risks and uncertainties remain applicable for the financial performance of the Group for the remainder of 2013.

On behalf of the board:

Dr. J.E. Haag
Director and Chairman of the board