

STATEMENT OF FINANCIAL POSITION

Name:

Type:

For the period:

ENEMONA AD
SEPARATE
01.01.2014-30.09.2014

('000 BGN)

ASSETS	Code	Current Period	Previous Period	EQUITY, MINORITY INTEREST AND LIABILITIES	Code	Current Period	Previous Period
a	b	1	2	a	b	1	2
A. NON-CURRENT ASSETS				A. EQUITY			
I. Non-current tangible assets				I. Share Capital			
1. Land	1-0011	5 608	5 608	Paid-in share capital	1-0411	13 037	13 037
2. Buildings	1-0012	11 873	14 910	incl. ordinary shares	1-0411-1	11 934	11 934
3. Machinery and equipment	1-0013	1 005	1 291	incl. preferred shares	1-0411-2	1 103	1 103
4. Installations	1-0014			Ordinary shares bought back	1-0417		
5. Vehicles	1-0015	1 730	1 977	Preferred shares bought back	1-0417-1		
6. Tools	1-0017-1	384	404	Share capital not paid-in	1-0416		
7. Assets under construction	1-0018	5 781	5 774	Total (I):	I-0410	13 037	13 037
8. Other assets	1-0017	331	460	II. Reserves			
Total (II):	I-0010	26 712	30 424	1. Share premium reserves	1-0421	8 739	8 739
II. Investment properties	I-0041	6 843		2. Reserve from revaluation of assets and liabilities	1-0422		
III. Biological Assets	I-0016			3. Special purpose reserves	1-0423	28 709	28 709
IV. Non-current intangible assets				general reserves	1-0424	27 716	27 716
1. Ownership rights	1-0021	451	495	special reserves	1-0425		
2. Software products	1-0022	26	34	other reserves	1-0426	993	993
3. R&D	1-0023			Total (II):	I-0420	37 448	37 448
4. Other	1-0024			III. Financial Result			
Total (IV):	I-0020	477	529	1. Retained Profit/Loss	1-0451	1 907	1 736
				retained Profit	1-0452	6 595	6 424
V. Goodwill				accumulated Loss	1-0453	-4 688	-4 688
1. Positive goodwill	1-0051			changes in accounting policies	1-0451-1		
2. Negative goodwill	1-0052			2. Current profit	1-0454	562	171
Total (V):	I-0050	0	0	3. Current loss	1-0455		
VI. Financial Assets				Total (III):	I-0450	2 469	1 907
1. Share participation	1-0031	13 556	15 456	TOTAL (A)	1-0400	52 954	52 392
- in subsidiaries	1-0032	13 552	15 452	B. MINORITY INTEREST	1-0400-1		
- joint ventures	1-0033			C. NON-CURRENT LIABILITIES			
- in associated companies	1-0034	4	4	I. Commercial and other liabilities			
- in other companies	1-0035			1. Liabilities to related parties	1-0511		
2. Financial assets held until maturity	1-0042	0	0	2. Liabilities to financial institutions	1-0512	14 702	6 702
Treasury bonds	1-0042-1			3. ZUNK bond liabilities	1-0512-1		
bonds including:	1-0042-2			4. Commercial loans	1-0514		23
municipal bonds	1-0042-3			5. Bonds	1-0515		
other	1-0042-4			6. Other long-term liabilities	1-0517	2 146	2 706
3. Other financial assets	1-0042-5	13 556	15 456	Total (I):	I-0510	16 848	9 431
Total (VI):	I-0040	13 556	15 456				
VII. Commercial and other receivables							
1. Related parties receivables	1-0044						
2. Commercial loans	1-0045	409	470				
3. Financial leasing	1-0046-1						
4. Other	1-0046	4 721	6 153				

Total (VII):	1-0040-1	5 130	6 623	II. Other non-current liabilities	1-0510-1	368	368
VIII. Deferred expenses				III. Deferred income	1-0520		
IX. Deferred taxes	1-0060			IV. Deferred taxes	1-0516		
TOTAL (A)	1-0060-1	567	567	V. Financing	1-0520-1		
	1-0100	53 285	53 599	TOTAL (C)	1-0500	17 216	9 799
B. CURRENT ASSETS							
I. Inventory				D. CURRENT LIABILITIES			
1. Materials	1-0071	8 749	7 900	I. Commercial and other liabilities			
2. Production	1-0072	867	797	1. Liabilities to banks and non-bank financial institutions	1-0612	46 829	56 459
3. Goods	1-0073			2. Non-current liabilities due	1-0510-2	62	78
4. Work in progress	1-0076	1 067	156	3. Current liabilities, incl.	1-0630	50 249	38 234
5. Biological assets	1-0074			related parties	1-0611	15 373	3 981
6. Other	1-0077			commercial loans	1-0614	543	2 047
Total (I):	1-0070	10 683	8 853	liabilities to suppliers and clients	1-0613	15 744	16 163
				advance payments	1-0613-1	3 347	2 494
II. Receivables				personnel	1-0615	3 048	2 199
1. Related parties receivables	1-0081	493	2 395	social insurance	1-0616	6 216	4 664
2. Receivables from clients and suppliers	1-0082	78 973	72 384	tax	1-0617	5 978	6 686
3. Advance payments	1-0086-1	17 608	8 491	4. Other	1-0618	6 140	5 273
4. Receivables from commercial loans	1-0083	9 844	12 628	5. Provisions	1-0619	955	1 808
5. Receivables awarded by court decisions	1-0084			Total (D):	1-0610	104 235	101 852
6. Tax recovery	1-0085						
7. From the personnel	1-0086-2	299	328				
8. Other current receivables	1-0086	2 632	4 509	II. Other current liabilities	1-0610-1		
Total (II):	1-0080	109 849	100 735	III. Deferred income	1-0700		
				IV. Financing	1-0700-1		
III. Financial Assets							
1. Held for trading	1-0093	0	0	TOTAL (E)	1-0750	104 235	101 852
incl. debt	1-0093-1						
incl. derivatives	1-0093-2						
other	1-0093-3						
2. Financial assets available for sale	1-0093-4						
3. Other	1-0095						
Total (III):	1-0090	0	0				
IV. Cash and cash equivalents							
1. Cash	1-0151	205	428				
2. Current accounts	1-0153	304	250				
3. Restricted cash	1-0155	79	178				
4. Cash equivalents	1-0157						
Total (IV):	1-0150	588	856				
V. Deferred expenses	1-0160						
TOTAL (B)	1-0200	121 120	110 444				
TOTAL ASSETS (A + B):	1-0300	174 405	164 043	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	1-0800	174 405	164 043

Prepared by:

CEO:

30.10.2014



STATEMENT OF COMPREHENSIVE INCOME

ENEMONA AD
NON-CONSOLIDATED
01.01.2014-30.09.2014

Name: ('000 BGN)
Type:
For the period:

EXPENSES a	Code b	Current Period		Previous Period		INCOME a	Code b	Previous Period	
		1	2	1	2			1	2
A. Operating Expenses						A. Operating income			
<i>I. Expenses by category</i>						<i>I. Net sales revenue from:</i>			
1. Materials	2-1120	9337	18623	14748	180	1. Production	2-1551	42717	56598
2. External services	2-1130	19109	1068	1238	3. Services	2. Goods	2-1552	204	180
3. Depreciation	2-1160	16445	2171	2463	4. Others	2-1556	15870	5088	61866
4. Wages	2-1140	2860	1273		Total (I):	2-1610	58791		
5. Social Insurance	2-1150	-981							
6. Balance sheet value of assets sold	2-1010	2413			II. Income from financing	2-1620			
7. Changes in the value of inventory and unfinished production	2-1030				incl. financing from the government	2-1621			
8. Other costs:	2-1171								
incl. Assets devaluation	2-1172				III. Financial income				
incl. Provisions	2-1100	52 422	56 739	1. Interest	2-1710	954	1582		
Total (I):				2. Dividends	2-1721	113	104		
				3. Gain from financial operations (financial assets and instruments)	2-1730				
II. Financial expenses				4. Gain due to exchange rate changes	2-1740	30	7		
1. Interest	2-1210	2872	2052	5. Other income from financial operations	2-1745				
2. Loss from financial operations (financial assets and instruments)	2-1220	67	17	Total (III):	2-1700	1097	1693		
3. Loss due to exchange rate changes	2-1230	3965	3484						
4. Other	2-1240	6 904	5 553						
Total (II):	2-1200								
B. Total operating costs	2-1300	59 326	62 292		B. Total operating income	2-1600	59888	63559	
C. Operating Profit	2-1310	562	1 267		C. Operating loss	2-1810	0	0	
<i>III. Share of profit of associated companies and joint-ventures</i>	<i>2-1250-1</i>				<i>IV. Share of loss of associated companies and joint-ventures</i>	<i>2-1810-1</i>			
<i>IV. Extraordinary expenses</i>	<i>2-1250</i>				<i>V. Extraordinary income</i>	<i>2-1750</i>			
D. Total costs	2-1350	59 326	62 292		D. Total income	2-1800	59 888	63 539	
E. Gross profit	2-1400	562	1 267		E. Gross loss	2-1850	0	0	
<i>V. Taxes</i>	<i>2-1450</i>	0	0						
1. Current corporate tax	2-1451								
2. Deferred corporate tax	2-1452								
3. Others	2-1453								
F. After-tax profit	2-0454	562	1 267		F. After-tax loss	2-0455	0	0	
Minority interest	2-0454-1				Minority interest	2-0455-1			
G. Net profit	2-0454-2	562	1 267		G. Net loss	2-0455-2	0	0	
TOTAL (D + V + F)	2-1500	59 888	63 539		TOTAL (D+F)	2-1900	59 888	63 539	

30.10.2014

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CEO:



CASH FLOW STATEMENT

Name: ENEMONA AD
 Type: NON-CONSOLIDATED
 For the period: 01.01.2014-30.09.2014

CASH FLOWS	Code	Current Period	Previous Period
a	b	1	2
A. Cash flows from operating activities			
1. Proceeds from clients	3-2201	43826	51523
2. Payments to suppliers	3-2201-1	(38 247)	(38 054)
3. Payments/proceeds, related to financial assets, held for trading	3-2202		
4. Payments related to remuneration	3-2203	(13 898)	(11 975)
5. Paid / recovered taxes (without corporate tax)	3-2206	(1 511)	(806)
6. Corporate tax	3-2206-1		
7. Proceeds from interest	3-2204		
8. Bank fees and interest on short term loans	3-2204-1		
9. Gains / Loss from changes in exchange rates	3-2205		
10. Other proceeds / payments from operating activities	3-2208	(1 902)	(853)
	3-2200	-11 732	-165
Net cash flow from operating activities			
B. Cash flows from investment activities			
1. Purchase of non-current assets	3-2301	(79)	(907)
2. Proceeds from sales of non-current assets	3-2301-1	9 615	225
3. Loans provided	3-2302	(3 305)	(2 928)
4. Recovered loans, incl. financial leasing	3-2302-1	2 476	3 138
5. Interest on loans provided	3-2302-2		
6. Investments	3-2302-3	(14)	(8)
7. Proceeds from sales of investments	3-2302-4	349	114
8. Dividends on investments	3-2303		
9. Gains / Loss from changes in exchange rates	3-2305		
10. Other proceeds / payments from investment activities	3-2306	-111	-262
	3-2300	8 931	-628
Net cash flow from investment activities			
C. Cash flows from financial activities			
1. Proceeds from issues of securities	3-2401		
2. Payments related to buy-backs of securities	3-2401-1	39 610	22 546
3. Proceeds from loans	3-2403	(31 414)	(17 217)
4. Payments on loans	3-2403-1	(79)	(191)
5. Payments on leasing contracts	3-2405		
6. Bank fees and interest on investment loans	3-2404	(4 941)	(4 955)
7. Dividends paid-out	3-2404-1	(643)	
8. Other proceeds / payments from financial activities	3-2407		159
	3-2400	2 533	342
	3-2500	-268	-451
D. Net Cash Flow		856	1822
E. Opening balance	3-2600	588	1 371
F. Closing balance, incl. Cash and current accounts	3-2700-1	509	1292
Frozen cash in accounts	3-2700-2	79	79



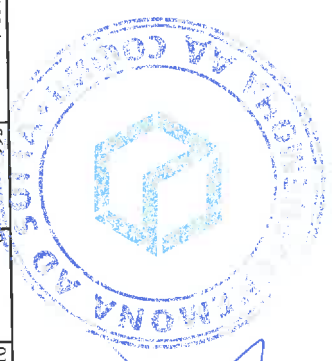
30.10.2014 Prepared by: *[Signature]*
 CEO:

Statement of changes in equity

01.01.2014-30.09.2014

For the period

ITEMS	Share Capital	Reserves						Retained Profit/Loss			Total Equity	Minority interest
		Share premium reserves	Reserve from revaluation of assets and liabilities	Special purpose reserves			Retained profit	Accumulated loss	Transfer reserves			
				General reserves	Special reserves	Other reserves						
a	1	2	3	4	5	6	7	8	9	10	11	
	1-0410	1-0410	1-0422	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	1-0400	1-0400-1	
Opening balance	13 037	8 739	0	27 716	0	993	6 595	-4 688	0	52 392	0	
Changes in opening balance due to:												
Changes in accounting policies	4-15	0	0	0	0	0	0	0	0	0	0	
Fundamental errors	4-15-1											
Modified opening balance	4-01-1	13 037	8 739	0	27 716	0	993	-4 688	0	52 392	0	
Net profit/loss	4-05	0	0	0	0	0	562	0	0	562	0	
1. Profit distribution for:	4-06											
dividends	4-07											
other	4-07-1											
2. Covering of accumulated loss	4-08											
3. Revaluation of assets and liabilities, including:	4-09	0	0	0	0	0	0	0	0	0	0	
increase	4-10											
decrease	4-11											
4. Revaluation of financial assets, including:	4-12	0	0	0	0	0	0	0	0	0	0	
increase	4-13											
decrease	4-14											
5. Deferred taxes	4-16-1											
6. Other	4-16											
Closing balance	4-17	13 037	8 739	0	27 716	0	993	-4 688	0	52 954	0	
7. Changes due to annual financial statement transfers to companies abroad	4-18											
8. Changes due to annual financial statement modifications due to hyperinflation	4-19											
Closing equity	4-20	13 037	8 739	0	27 716	0	993	-4 688	0	52 954	0	



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Prepared by:

CEO:

30.10.2014