

STATEMENT OF FINANCIAL POSITION

Name:

Type:

For the period:

ENEMONA AD
CONSOLIDATED
01.01.2013-31.12.2013

('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	5800	6158	Paid-in share capital	1-0411	13037	13037
2. Buildings	1-0012	14873	24427	incl. ordinary shares	1-0411-1	11934	11934
3. Machinery and equipment	1-0013	1651	2481	incl. preferred shares	1-0411-2	1103	1103
4. Installations	1-0014			Ordinary shares bought back	1-0417		
5. Transportation vehicles	1-0015	2480	5338	Preferred shares bought back	1-0417-1		
6. Tools	1-0017-1			Share capital not paid-in	1-0416		
7. Assets under construction	1-0018	8113	7967	Total (I):	I-0410	13037	13037
8. Other assets	1-0017	1006	1067	II. Reserves			
Total (I):	I-0010	33923	47439	1. Share premium reserves	1-0421	8739	8739
III. Investment properties	I-0041	163	168	2. Reserve from revaluation of assets and liabilities	1-0422		
IV. Biological Assets	I-0016			3. Special purpose reserves	1-0423	39331	39226
V. Non-current intangible assets				general reserves	1-0424	38090	38090
1. Rights of ownership	1-0021	502	592	special reserves	1-0425		
2. Software products	1-0022	34	55	other reserves	1-0426	1241	1136
3. R&D	1-0023			Total (II):	I-0420	48070	47965
4. Other	1-0024			III. Financial Result			
Total (IV):	I-0020	536	647	1. Retained Profit/Loss	1-0451	-6183	-5159
V. Goodwill				retained Profit	1-0452		
1. Positive goodwill	1-0031	2113	2113	accumulated Loss	1-0453	-6183	-5159
2. Negative goodwill	1-0032			changes in accounting policies	1-0451-1	0	0
Total (V):	I-0030	2113	2113	2. Current profit	1-0454		
VI. Financial Assets				3. Current loss	1-0455	-2193	-669
1. Share participation	1-0031	4	4	Total (III):	I-0450	-8376	-5828
- in subsidiaries	1-0032						
- joint ventures	1-0033			TOTAL (A)	1-0400	52731	55174
- in associated companies	1-0034	4	4				
- in other companies	1-0035			B. MINORITY INTEREST			
2. Financial assets held until maturity	1-0042	1211	1898		1-0400-1	2173	2065
Treasury bonds	1-0042-1						
bonds including:	1-0042-2			C. NON-CURRENT LIABILITIES			
municipal bonds	1-0042-3			I. Commercial and other liabilities			
other	1-0042-4	1211	1898	1. Liabilities to related parties	1-0511		
3. Other financial assets	1-0042-5			2. Liabilities to financial institutions	1-0512	6725	6165
Total (VI):	I-0040	1215	1902	3. ZUNK bond liabilities	1-0512-1		
VII. Commercial and other receivables				4. Commercial loans	1-0514		
1. Receivables from related parties	1-0044			5. Bonds	1-0515		
2. Commercial loans	1-0045	485	489	6. Other long-term liabilities	1-0517	2706	3498
3. Financial leasing	1-0046-1			Total (I):	I-0510	9431	9663
4. Other	1-0046	21587	29170				

Total (VII):	I-0040-1	22072	29659	II. Other non-current liabilities	I-0510-1	470	81
VIII. Deferred expenses	I-0060			III. Deferred income	I-0520		
IX. Deferred taxes	I-0060-1	519		IV. Deferred taxes	I-0516		
TOTAL (A)	I-0100	60541	2531	V. Financing	I-0520-1		
B. CURRENT ASSETS			84459	TOTAL (C)	I-0500	9901	9744
I. Inventory							
1. Materials	I-0071	8561	7120	D. CURRENT LIABILITIES			
2. Production	I-0072	1452		I. Commercial and other liabilities			
3. Goods	I-0073	11	11	1. Liabilities to banks and non-bank financial institutions	I-0612	84497	100329
4. Unfinished Production	I-0076	156	559	2. Non-current liabilities due	I-0510-2	125	562
5. Biological assets	I-0074		0	3. Current liabilities, incl.	I-0630	42039	23088
6. Other	I-0077	6606		0 related parties	I-0611		
	I-0070	16786	7690	commercial loans	I-0614	2146	1725
Total (D):	I-0070	16786		liabilities to suppliers and clients	I-0613	23369	12110
II. Receivables				advance payments	I-0613-1	2494	5743
1. Receivables from related parties	I-0081	1		personnel	I-0615	2386	1775
2. Receivables from clients and suppliers	I-0082	9358	1	social insurance	I-0616	4803	1312
3. Advance payments	I-0086-1	9034	67351	tax	I-0617	6841	423
4. Receivables from commercial loans	I-0083	11304	14241	4. Other	I-0618	7947	4959
5. Receivables awarded by court decisions	I-0084		11397	5. Provisions	I-0619	1940	619
6. Tax recovery	I-0085	559	858		Total (D): I-0610	136548	129556
7. From the personnel	I-0086-2						
8. Other current receivables	I-0086	8152	5589	II. Other current liabilities	I-0610-1		
Total (ID):	I-0080	122588	99437	III. Deferred income	I-0700		
III. Financial Assets				IV. Financing	I-0700-1		
1. Held for trading	I-0093	0	0				
incl. debt	I-0093-1			TOTAL (D)	I-0750	136548	129556
incl. derivatives	I-0093-2						
other	I-0093-3						
2. Financial assets for sale	I-0093-4						
3. Other	I-0095						
Total (IID):	I-0090	0	0				
IV. Cash and cash equivalents							
1. Cash	I-0151	452	495				
2. Current accounts	I-0153	767	4063				
3. Frozen cash in accounts	I-0155	220	395				
4. Cash equivalents	I-0157						
Total (IV):	I-0150	1439	4953				
V. Deferred expenses	I-0160						
TOTAL (B)	I-0200	140813	112080				
TOTAL ASSETS (A + B):	I-0300	201353	196539	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	I-0800	201353	196539

23.4.2014

Prepared by:

CEO:



STATEMENT OF COMPREHENSIVE INCOME

ENEMONA AD

CONSOLIDATED

For the period: 01.01.2013-31.12.2013

for the period: 01.01.2013-31.12.2013									
EXPENSES		Code	Current Period	Previous Period	INCOME		Code	Current Period	Previous Period
a		b	1	2	a		b	1	2
A. Operating Expenses					A. Operating income				
I. Expenses by category					I. Net sales revenue from:				
1. Materials	2-1120	28749	16595		1. Production	2-1551	90601	71534	
2. External services	2-1130	23567	19252		2. Goods	2-1552	57666	62753	
3. Depreciation	2-1160	2271	2386		3. Services	2-1560	882	394	
4. Wages	2-1140	26468	26873		4. Others	2-1556	6644	467	
5. Social Insurance	2-1150	3794	3357		Total (I):	2-1610	155793	135148	
6. Balance sheet value of assets sold	2-1010	59737	60043						
7. Changes in the value of inventory and unfinished production	2-1030	-1049	-166		II. Income from financing	2-1620	105	106	
8. Other costs:	2-1170	9250	4324		incl. financing from the government	2-1621			
incl. Assets devaluation	2-1171	2243							
incl. Provisions	2-1172	1450			III. Financial income				
Total (I):	2-1100	152 787	132 664		1. Interest	2-1710	6302	5708	
					2. Dividends	2-1721	104	71	
III. Financial expenses					3. Gain from financial operations (financial assets and instruments)	2-1730			
1. Interest	2-1210	5504	5210		4. Gain due to exchange rate changes	2-1740	9	17	
2. Loss from financial operations (financial assets and instruments)	2-1220				5. Other income from financial operations	2-1745			
3. Loss due to exchange rate changes	2-1230	92	60		Total (II):	2-1700	6415	5796	
4. Other	2-1240	4028	3816						
Total (II):	2-1200	9 624	9 086						
B. Total operating costs	2-1300	162 411	141 750		B. Total operating income	2-1600	162313	141050	
C. Operating Profit	2-1310	0	0		C. Operating loss	2-1810	98	700	
III. Share of profit of associated companies and joint-ventures	2-1250-1				IV. Share of loss of associated companies and joint-ventures	2-1810-1			
IV. Extraordinary expenses	2-1250				V. Extraordinary income	2-1750			
D. Total costs	2-1350	162 411	141 750		D. Total income	2-1800	162 313	141 050	
E. Gross profit	2-1400	0	0		E. Gross loss	2-1850	98	700	
V. Taxes	2-1450	2 052	130						
1. Current corporate tax	2-1451	40	155						
2. Deferred corporate tax	2-1452	2012	-25						
3. Others	2-1453								
F. After-tax profit	2-0454	0	0		F. After-tax loss	2-0455	2 150	830	
Minority interest	2-0454-1				Minority interest	2-0455-1	201	64	
G. Net profit	2-0454-2	0	0		G. Net loss	2-0455-2	1 949	766	
TOTAL (D + V + F)	2-1500	164 463	141 880		TOTAL (D+F):	2-1900	164 463	141 880	

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CASH FLOW STATEMENT

Name: **ENEMONA AD**
 Type: **CONSOLIDATED**
 For the period: **01.01.2013-31.12.2013**

CASH FLOWS	Code	Current Period	Previous Period
a	b	1	2
A. Cash flows from operating activities			
1. Proceeds from clients	3-2201	154654	151970
2. Payments to suppliers	3-2201-1	-123656	-153942
3. Payments/proceeds, related to financial assets, held for trading	3-2202		
4. Payments related to remuneration	3-2203	-22426	-32092
5. Paid / recovered taxes (without corporate tax)	3-2206	70	-1891
6. Corporate tax	3-2206-1	-67	-267
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	-867	-2058
Net cash flow from operating activities	3-2200	7 708	-38 280
B. Cash flows from investment activities			
1. Purchase of non-current assets	3-2301	-1404	-388
2. Proceeds from sales of non-current assets	3-2301-1	4974	386
3. Loans provided	3-2302	-2997	-7423
4. Recovered loans, incl. financial leasing	3-2302-1	2916	10869
5. Interest on loans provided	3-2302-2		
6. Investments	3-2302-3		
7. Proceeds from sales of investments	3-2302-4		-26
8. Dividends on investments	3-2303	113	72
9. Gains / Loss from changes in exchange rates	3-2305		
10. Other proceeds / payments from investment activities	3-2306	5898	7744
Net cash flow from investment activities	3-2300	9 500	11 234
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		
3. Proceeds from loans	3-2403	31476	117095
4. Payments on loans	3-2403-1	-42578	-89152
5. Payments on leasing contracts	3-2405	-343	-967
6. Bank fees and interest on investment loans	3-2404	-8274	-7115
7. Dividends paid-out	3-2404-1	-1162	-45
8. Other proceeds / payments from financial activities	3-2407	-61	50
Net cash flow from financial activities	3-2400	-20 942	19 866
D. Net Cash Flow	3-2500	-3 734	-7 180
E. Opening balance	3-2600	4953	11738
F. Closing balance, incl.	3-2700	1 219	4 558
Cash and current accounts	3-2700-1	1219	4558
Frozen cash in accounts	3-2700-2	220	395

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23.4.2014

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Statement of changes in equity

For the period 01.01.2013-31.12.2013

ITEMS		Share Capital	Reserves						Retained Profit/Loss		Transfer reserves	Total Equity	Minority Interest
			Share premium reserves		Reserve from revaluation of assets and liabilities	Special purpose reserves			Retained profit	Accumulated loss			
						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	38 090	0	1 136	0	-5 828	0	55174	2 065	
Changes in opening balance due to:		0	0	0	0	0	0	0	0	0	0	0	
4-15 Changes in accounting policies													
4-15-1 Fundamental errors													
4-15-2													
Modified opening balance		13 037	8 739	0	38 090	0	1 136	0	-5 828	0	55174	2 065	
4-05 Net profit/loss													
1. Profit distribution for:													
4-06 dividends		0	0	0	0	0	105	0	-2193	0	-2193	-201	
4-07 other									-206	0	-101	0	
2. Covering of accumulated loss							105		-101		-101	0	
4-08									-105		0		
3. Revaluation of assets and liabilities, including:													
4-09 increase		0	0	0	0	0	0	0	0	0	0	0	
4-10 decrease													
4-11													
4. Revaluation of financial assets, including:													
4-12 increase		0	0	0	0	0	0	0	0	0	0	0	
4-13 decrease													
4-14													
5. Deferred taxes													
4-16-1													
4-16 Other													
Closing balance		13 037	8 739	0	38 090	0	1 241	0	-149	0	-149	309	
7. Changes due to annual financial statement transfers to companies abroad									-8 376	0	52731	2 173	
4-18											0		
8. Changes due to annual financial statement modification due to hyperinflation											0		
4-19													
Closing equity		13 037	8 739	0	38 090	0	1 241	0	-8 376	0	52731	2 173	

23.4.2014

Prepared by:

GEO:

