

STATEMENT OF FINANCIAL POSITION

Name:

Type:

For the period:

ENEMONA AD

SEPARATE

01.01.2013-31.12.2013

('000 BGN)

ASSETS		Code	Current Period	Previous Period	EQUITY, MINORITY INTEREST AND LIABILITIES		Code	Current Period	Previous Period
		b	1	2			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		14 909	19 250	incl. ordinary shares	1-0411-1		11 934	11 934
3. Machinery and equipment	1-0013		1 292	778	incl. preferred shares	1-0411-2		1 103	1 103
4. Installations	1-0014				Ordinary shares bought back	1-0417			
5. Vehicles	1-0015		1 989	3 563	Preferred shares bought back	1-0417-1			
6. Tools	1-0017-1		404	266	Share capital not paid-in	1-0416			
7. Assets under construction	1-0018		5 764	5 658					
8. Other assets	1-0017		458	630	II. Reserves	Total (D):	1-0410	13 037	13 037
Total (D):	1-0010		30 424	35 753	1. Share premium reserves				
II. Investment properties	1-0041				2. Reserve from revaluation of assets and liabilities				
III. Biological Assets	1-0016				3. Special purpose reserves				
IV. Non-current intangible assets					general reserves	1-0423		28 709	28 709
1. Ownership rights	1-0021		495	557	special reserves	1-0424		27 716	27 716
2. Software products	1-0022		34	54	other reserves	1-0425		993	993
3. R&D	1-0023								
4. Other	1-0024				Total (D):	1-0420		37 448	37 448
Total (IV):	1-0020		529	611	III. Financial Result				
V. Goodwill					1. Retained Profit/Loss	1-0451		1 736	0
1. Positive goodwill	1-0051				retained Profit	1-0452		6 424	4 688
2. Negative goodwill	1-0052				accumulated Loss	1-0453		-4 688	-4 688
Total (V):	1-0050		0	0	changes in accounting policies	1-0451-1		171	1 736
VI. Financial Assets					2. Current profit	1-0454			
1. Share participation	1-0031		15456	14810	3. Current loss	1-0455			
- in subsidiaries	1-0032		15452	14806					
- joint ventures	1-0033				TOTAL (A)	1-0400		52 392	52 221
- in associated companies	1-0034		4	4					
- in other companies	1-0035				B. MINORITY INTEREST				
2. Financial assets held until maturity	1-0042		0	0		1-0400-1			
Treasury bonds	1-0042-1				C. NON-CURRENT LIABILITIES				
bonds including:	1-0042-2				I. Commercial and other liabilities				
municipal bonds	1-0042-3				1. Liabilities to related parties	1-0511			
other	1-0042-4				2. Liabilities to financial institutions	1-0512		6702	4 297
3. Other financial assets	1-0042-5		15 456	14 810	3. ZUNK bond liabilities	1-0512-1		23	34
Total (VI):	1-0040				4. Commercial loans	1-0514			
VII. Commercial and other receivables					5. Bonds	1-0515		2706	3 451
1. Related parties receivables	1-0044				6. Other long-term liabilities	1-0517		9431	7 783
2. Commercial loans	1-0045		470	475	Total (D):	1-0510			
3. Financial leasing	1-0046-1								
4. Other	1-0046		6 153	8 606					

	Total (VII):	1-0040-1	6 623	9 081	II. Other non-current liabilities	1-0510-1	368	62
VIII. Deferred expenses	1-0060				III. Deferred income	1-0520		
IX. Deferred taxes	1-0060-1	567	2 579	IV. Deferred taxes	1-0516			
TOTAL (A)	1-0100	53 599	62 833	V. Financing	1-0520-1			
B. CURRENT ASSETS				TOTAL (C)	1-0500	9 799	7 845	
I. Inventory				D. CURRENT LIABILITIES				
1. Materials	1-0071	7900	5 681	I. Commercial and other liabilities				
2. Production	1-0072			1. Liabilities to banks and non-bank financial institutions	1-0612	57637	64 124	
3. Goods	1-0073			2. Non-current liabilities due	1-0510-2	78	444	
4. Work in progress	1-0076	953	559	3. Current liabilities, incl. related parties	1-0630	34791	20 317	
5. Biological assets	1-0074			commercial loans	1-0611	2803	2 554	
6. Other	1-0077			liabilities to suppliers and clients	1-0614	2047	1 559	
Total (D):	1-0070	8 853	6 240	advance payments	1-0613	16163	7 297	
II. Receivables				personnel	1-0613-1	2494	5 743	
1. Related parties receivables	1-0081	2395	2980	social insurance	1-0615	2199	1 513	
2. Receivables from clients and suppliers	1-0082	72384	51499	tax	1-0616	4664	1 235	
3. Advance payments	1-0086-1	8491	12366	4. Other	1-0617	4421	416	
4. Receivables from commercial loans	1-0083	12628	7454	5. Provisions	1-0618	7538	4 222	
5. Receivables awarded by court decisions	1-0084			Total (D):	1-0610	101852	89 577	
6. Tax recovery	1-0085		405					
7. From the personnel	1-0086-2	328	166					
8. Other current receivables	1-0086	4509	3877	II. Other current liabilities	1-0610-1			
Total (ID):	1-0080	100735	78747	III. Deferred income	1-0700			
III. Financial Assets				IV. Financing	1-0700-1			
1. Held for trading	1-0093	0	0					
incl. debt	1-0093-1			TOTAL (ID)	1-0750	101 852	89 577	
incl. derivatives	1-0093-2							
other	1-0093-3							
2. Financial assets available for sale	1-0093-4							
3. Other	1-0095							
Total (IID):	1-0090	0	0					
IV. Cash and cash equivalents								
1. Cash	1-0151	428	475					
2. Current accounts	1-0153	250	1 057					
3. Restricted cash	1-0155	178	290					
4. Cash equivalents	1-0157							
Total (IV):	1-0150	856	1 822					
V. Deferred expenses	1-0160							
TOTAL (B)	1-0200	110 444	86 809					
TOTAL ASSETS (A + B):	1-0300	164 043	149 643	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	1-0800	164 043	149 643	

27.3.2014

Prepared by:

CRO:



Name:
Type:
For the period:

STATEMENT OF COMPREHENSIVE INCOME
ENEMONA AD
NON-CONSOLIDATED
01.01.2013-31.12.2013

('000 BGN)

EXPENSES					INCOME					('000 BGN)				
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	26532		11662	1. Production	2-1551	85423		65130					
2. External services	2-1130	21788		21556	2. Goods	2-1552								
3. Depreciation	2-1160	1648		1768	3. Services	2-1560	219		322					
4. Wages	2-1140	22807		23273	4. Others	2-1556			696					
5. Social Insurance	2-1150	3256		2898										
6. Balance sheet value of assets sold	2-1010													
7. Changes in the value of inventory and unfinished production	2-1030	-394		-167	II. Income from financing	2-1620								
8. Other costs:	2-1170	3652		4172	incl. financing from the government	2-1621								
incl. Assets devaluation	2-1171													
incl. Provisions	2-1172				III. Financial income									
	Total (I):	2-1100	79 289	65 162	1. Interest	2-1710	2497		2567					
					2. Dividends	2-1721	861		3151					
II. Financial expenses					3. Gain from financial operations (financial assets and instruments)		2-1730							
1. Interest	2-1210	2934		2737	4. Gain due to exchange rate changes	2-1740	8		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	76		38										
4. Other	2-1240	4309		2103										
	Total (II):	2-1200	7 319	4 878										
B. Total operating costs		2-1300	86 608	70 040	B. Total operating income		2-1600	89008	71883					
C. Operating Profit		2-1310	2 400	1 843	C. Operating loss		2-1810	0	0					
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		0					
D. Total costs		2-1350	86 608	70 040	D. Total income		2-1800	89 008	71 883					
E. Gross profit		2-1400	2 400	1 843	E. Gross loss		2-1850	0	0					
V. Taxes		2-1450	2 013	107										
1. Current corporate tax	2-1451	2013		125										
2. Deferred corporate tax	2-1452			-18										
3. Others	2-1453													
F. After-tax profit		2-0454	387	1 736	F. After-tax loss		2-0455	0	0					
Minority interest		2-0454-1			Minority interest		2-0455-1							
G. Net profit		2-0454-2	387	1 736	G. Net loss		2-0455-2	0	0					
TOTAL (D + V + F)		2-1500	89 008	71 883	TOTAL (D+E):		2-1900	89 008	71 883					

27.3.2014

Prepared by:
CEO:



CASH FLOW STATEMENT

Name:

Type:

For the period:

ENEMONA AD

NON-CONSOLIDATED

01.01.2013-31.12.2013

CASH FLOWS		Code	Current Period	Previous Period
		a	b	
A. Cash flows from operating activities			1	2
1. Proceeds from clients		3-2201	76955	89616
2. Payments to suppliers		3-2201-1	(54 094)	(59 607)
3. Payments/proceeds, related to financial assets, held for trading		3-2202		
4. Payments related to remuneration		3-2203	(18 275)	(25 419)
5. Paid / recovered taxes (without corporate tax)		3-2206	(563)	(2 098)
6. Corporate tax		3-2206-1		(145)
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	(421)	(1 644)
		3-2200	3 602	703
B. Cash flows from investment activities				
1. Purchase of non-current assets		3-2301	(1 294)	(228)
2. Proceeds from sales of non-current assets		3-2301-1	4 974	386
3. Loans provided		3-2302	(4 425)	(11 775)
4. Recovered loans, incl. financial leasing		3-2302-1	4 227	7 996
5. Interest on loans provided		3-2302-2		
6. Investments		3-2302-3	(12)	(88)
7. Proceeds from sales of investments		3-2302-4		
8. Dividends on investments		3-2303	956	2 299
9. Gains / Loss from changes in exchange rates		3-2305		
10. Other proceeds / payments from investment activities		3-2306	-282	1507
		3-2300	4 144	97
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	32 756	83 647
4. Payments on loans		3-2403-1	(33 953)	(82 218)
5. Payments on leasing contracts		3-2405	(224)	(478)
6. Bank fees and interest on investment loans		3-2404	(6 388)	(5 226)
7. Dividends paid-out		3-2404-1	(1 060)	
8. Other proceeds / payments from financial activities		3-2407	159	340
		3-2400	-8 712	-3 935
D. Net Cash Flow				
		3-2500	-966	-3 135
E. Opening balance				
		3-2600	1822	4957
F. Closing balance, incl.				
		3-2700	856	1 822
Cash and current accounts				
		3-2700-1	678	1532
Frozen cash in accounts				
		3-2700-2	178	290

27.3.2014 Prepared by:

CEO:



Statement of changes in equity

For the period

01.01.2013-30.09.2013

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	Accumulate d 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													
Changes in opening balance due to:													
Changes in accounting policies													
Fundamental errors													
Modified opening balance													
Net profit/loss													
1. Profit distribution for:													
dividends													
other													
2. Covering of accumulated loss													
3. Revaluation of assets and liabilities, including:													
increase													
decrease													
4. Revaluation of financial assets, including:													
increase													
decrease													
5. Deferred taxes													
6. Other													
Closing balance													
7. Changes due to annual financial statement transfers to companies abroad													
8. Changes due to annual financial statement modifications due to hyperinflation													
Closing equity													

27.3.2014

Prepared by:

CEO:

