

BALANCE SHEET

Name:	ENEMONA AD
Type:	CONSOLIDATED
For the period:	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			
A. NON-CURRENT ASSETS	b	1	2	A. EQUITY	b		1	2
I. Non-current tangible assets				I. Share Capital				
1. Land	1-0011	6,158	6,158	Paid-in share capital	1-0411		13,037	13,037
2. Buildings	1-0012	19,973	24,427	incl. ordinary shares	1-0411-1		11,934	11,934
3. Machinery and equipment	1-0013	2,859	2,481	incl. preferred shares	1-0411-2		1,103	1,103
4. Installations	1-0014			Ordinary shares bought back	1-0417			
5. Transportation vehicles	1-0015	3,487	5,338	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	8,113	7,967					
8. Other assets	1-0017	1,008	1,067	III. Reserves	I-0410		13,037	13,037
Total (I):	I-0010	41,599	47,439	1. Share premium reserves	1-0421		8,739	8,739
II. Investment properties	I-0041	163	168	2. Reserve from revaluation of assets and liabilities	1-0422			
III. Biological Assets	I-0016			3. Special purpose reserves	1-0423		39,331	39,331
IV. Non-current intangible assets				general reserves	1-0424		38,126	38,126
1. Rights of ownership	1-0021	528	592	special reserves	1-0425			
2. Software products	1-0022	34	55	other reserves	1-0426		1,203	1,100
3. R&D	1-0023							
4. Other	1-0024			III. Financial Result	I-0420		48,070	47,965
Total (IV):	I-0020	562	647	1. Retained Profit/Loss	1-0451		-6,940	-5,159
				retained Profit	1-0452			
V. Goodwill				accumulated Loss	1-0453		-6,940	-5,159
1. Positive goodwill	1-0051	2,113	2,113	changes in accounting policies	1-0451-1		0	0
2. Negative goodwill	1-0052			2. Current profit	1-0454		726	
Total (V):	I-0050	2,113	2,113	3. Current loss	1-0455			-669
				Total (III):	I-0450		-6,214	-5,828
VI. Financial Assets								
1. Share participation	1-0031	4	4	TOTAL (A)	1-0400		54,893	55,174
- in subsidiaries	1-0032							
- joint ventures	1-0033			B. MINORITY INTEREST	1-0400-1		2,198	2,065
- in associated companies	1-0034	4	4					
- in other companies	1-0035			C. NON-CURRENT LIABILITIES				
2. Financial assets held until maturity	1-0042	1,211	1,898	I. Commercial and other liabilities				
Treasury bonds	1-0042-1			1. Liabilities to related parties	1-0511			
bonds including:	1-0042-2			2. Liabilities to financial institutions	1-0512		13,519	6,165
municipal bonds	1-0042-3			3. ZUNK bond liabilities	1-0512-1			
other	1-0042-4	1,211	1,898	4. Commercial loans	1-0514			
3. Other financial assets	1-0042-5			5. Bonds	1-0515			
Total (VI):	I-0040	1,215	1,902	6. Other long-term liabilities	1-0517		2,706	3,498
VII. Commercial and other receivables				Total (II):	I-0510		16,225	9,663
1. Receivables from related parties	1-0044							
2. Commercial loans	1-0045	485	489					
3. Financial leasing	1-0046-1							
4. Other	1-0046	21,514	29,170					

	Total (VII):	I-0040-1	21,999	29,659	II. Other non-current liabilities	I-0510-1	81	81
VIII. Deferred expenses					III. Deferred income	I-0520		
IX. Deferred taxes		I-0060			IV. Deferred taxes	I-0516		
TOTAL (A)		I-0060-1	2,531	2,531	V. Financing	I-0520-1		
B. CURRENT ASSETS		I-0100	70,182	84,459	TOTAL (C)	I-0500	16,306	9,744
I. Inventory					D. CURRENT LIABILITIES			
1. Materials		I-0071	8,720	7,120	I. Commercial and other liabilities			
2. Production		I-0072	655		1. Liabilities to banks and non-bank financial institutions	I-0612	79,536	100,329
3. Goods		I-0073	11	11	2. Non-current liabilities due	I-0510-2	125	562
4. Unfinished Production		I-0076	953	559	3. Current liabilities, incl.	I-0630	38,275	23,088
5. Biological assets		I-0074		0	related parties	I-0611	0	
6. Other		I-0077			commercial loans	I-0614	2,242	1,725
Total (D):		I-0070	10,339	7,650	liabilities to suppliers and clients	I-0613	22,707	12,110
II. Receivables					advance payments	I-0613-1	3,265	5,743
1. Receivables from related parties		I-0081			personnel	I-0615	3,335	1,775
2. Receivables from clients and suppliers		I-0082	92,189	67,351	social insurance	I-0616	4,662	1,312
3. Advance payments		I-0086-1	9,866	14,241	tax	I-0617	2,064	423
4. Receivables from commercial loans		I-0083	11,303	11,397	4. Other	I-0618	10,724	4,959
5. Receivables awarded by court decisions		I-0084			5. Provisions	I-0619	655	619
6. Tax recovery		I-0085	551	858	Total (I):	I-0610	129,315	129,556
7. From the personnel		I-0086-2						
8. Other current receivables		I-0086	6,839	5,589	II. Other current liabilities	I-0610-1		
Total (II):		I-0080	120,748	99,437	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	129,315	129,556
incl. derivatives		I-0093-2						
other		I-0093-3						
2. Financial assets for sale		I-0093-4						
3. Other		I-0095						
Total (III):		I-0090	0	0				
IV. Cash and cash equivalents								
1. Cash		I-0151	454	495				
2. Current accounts		I-0153	868	4,063				
3. Frozen cash in accounts		I-0155	121	395				
4. Cash equivalents		I-0157						
Total (IV):		I-0150	1,443	4,953				
V. Deferred expenses		I-0160						
TOTAL (B)		I-0200	132,530	112,080				
TOTAL ASSETS (A + B):		I-0300	202,712	196,539	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	I-0800	202,712	196,539

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INCOME STATEMENT

ENEMONA AD

CONSOLIDATED

01.01.2013-31.12.2013

Name:

Type:

For the period:

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	27,992	16,595	1. Production		2-1551	88,467	71,534
2. External services		2-1130	23,588	21,109	2. Goods		2-1552	57,666	62,753
3. Depreciation		2-1160	2,271	2,386	3. Services		2-1560	336	394
4. Wages		2-1140	25,757	26,873	4. Others		2-1556		467
5. Social Insurance		2-1150	4,134	3,357			2-1610	146,469	135,148
6. Balance sheet value of assets sold		2-1010	54,402	60,043	Total (I):				
7. Changes in the value of inventory and unfinished production		2-1030	-1,049	-166	II. Income from financing				
8. Other costs:		2-1170	7,515	4,324	incl. financing from the government		2-1620	106	106
incl. Assets devaluation		2-1171					2-1621		
incl. Provisions		2-1172			III. Financial income				
Total (I):		2-1100	144,610	134,521	1. Interest		2-1710	6167	5708
II. Financial expenses					2. Dividends		2-1721	104	71
1. Interest		2-1210	4,968	4,640	3. Gain from financial operations (financial assets and instruments)		2-1730		
2. Loss from financial operations (financial assets and instruments)		2-1220			4. Gain due to exchange rate changes		2-1740	8	17
3. Loss due to exchange rate changes		2-1230	91	60	5. Other income from financial operations		2-1745	0	
4. Other		2-1240	2,597	2,529	Total (III):		2-1700	6279	5796
Total (II):		2-1200	7,656	7,229					
B. Total operating costs		2-1300	152,266	141,750	B. Total operating income		2-1600	152,854	141,050
C. Operating Profit		2-1310	588	0	C. Operating loss		2-1810	0	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	152,266	141,750	D. Total income		2-1800	152,854	141,050
E. Gross profit		2-1400	588	0	E. Gross loss		2-1850	0	700
F. Taxes		2-1450	38	130					
1. Current corporate tax		2-1451	38	155					
2. Deferred corporate tax		2-1452		-25					
3. Others		2-1453							
F. After-tax profit		2-0454	550	0	F. After-tax loss		2-0455	0	830
Minority interest		2-0454-1			Minority interest		2-0455-1		64
G. Net profit		2-0454-2	550	0	G. Net loss		2-0455-2	0	766
TOTAL (D + V + F)		2-1500	152,854	141,880	TOTAL (D+F):		2-1900	152,854	141,880

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CASH FLOW STATEMENT

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

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	156,373	151,970
2. Payments to suppliers		3-2201-1	-123,921	-155,799
3. Payments/proceeds, related to financial assets, held for trading		3-2202		
4. Payments related to remuneration		3-2203	-24,661	-32,092
5. Paid / recovered taxes (without corporate tax)		3-2206	-1,091	-1,891
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	-980	-2,058
Net cash flow from operating activities		3-2200	5,653	-40,137
B. Cash flows from investment activities				
1. Purchase of non-current assets		3-2301	-1,362	-388
2. Proceeds from sales of non-current assets		3-2301-1	4,974	386
3. Loans provided		3-2302	-2,997	-7,423
4. Recovered loans, incl. financial leasing		3-2302-1	2,916	10,869
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	5,898	7,744
Net cash flow from investment activities		3-2300	9,542	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	31,573	117,095
4. Payments on loans		3-2403-1	-42,578	-89,152
5. Payments on leasing contracts		3-2405	-316	-967
6. Bank fees and interest on investment loans		3-2404	-6,380	-5,258
7. Dividends paid-out		3-2404-1	-1,162	-45
8. Other proceeds / payments from financial activities		3-2407	-62	50
Net cash flow from financial activities		3-2400	-18,925	21,723
D. Net Cash Flow		3-2500	-3,730	-7,180
E. Opening balance		3-2600	4,953	11,738
F. Closing balance, incl.		3-2700	1,223	4,558
Cash and current accounts		3-2700-1	1,223	4,558
Frozen cash in accounts		3-2700-2	220	395

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Statement of changes in equity

For the period 01.01.2013-31.12.2013

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	38,126	0	1,100	0	-5,828	0	55174	2,065	
Changes in opening balance due to:	0	0	0	0	0	0	0	0	0	0	0	
Changes in accounting policies												
4-15-1 Fundamental errors												
4-15-2 Modified opening balance												
4-01-1 Net profit/loss	13,037	8,739	0	38,126	0	1,100	0	-5,828	0	55174	2,065	
4-05 1. Profit distribution for:												
4-06 dividends	0	0	0	0	0	105	726	0	726	55174	2,065	
4-07 other							0	-963	0	726	-176	
4-07-1 2. Covering of accumulated loss						105	0	-858	0	-858	0	
4-08 3. Revaluation of assets and liabilities, including:								-105		-858	0	
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 6. Other												
4-16												
Closing balance	13,037	8,739	0	38,126	0	1,205	726	-6,940	0	-149	309	
7. Changes due to annual financial statement transfers to companies abroad										54893	2,198	
4-18 8. Changes due to annual financial statement modifications due to hyperinflation										0	0	
4-19										0	0	
Closing equity	13,037	8,739	0	38,126	0	1,205	726	-6,940	0	54893	2,198	
4-20										0	0	

4.3.2014

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CEO:


