

STATEMENT OF FINANCIAL POSITION

Name:

Type:

For the period:

ENEMONA AD
CONSOLIDATED
01.01.2014-30.06.2014

('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	5800	5800	Paid-in share capital	1-0411	13037	13037
2. Buildings	1-0012	11902	14873	incl. ordinary shares	1-0411-1	11934	11934
3. Machinery and equipment	1-0013	1441	1651	incl. preferred shares	1-0411-2	1103	1103
4. Installations	1-0014			Ordinary shares bought back	1-0417		
5. Transportation vehicles	1-0015	2226	2480	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	8128	8113	Total (I):	1-0410	13037	13037
8. Other assets	1-0017	930	1006	II. Reserves			
Total (I):	1-0010	30427	33923	1. Share premium reserves	1-0421	8739	8739
II. Investment properties	1-0041	163	163	2. Reserve from revaluation of assets and liabilities	1-0422		
III. Biological Assets	1-0016			3. Special purpose reserves	1-0423	39331	39331
IV. Non-current intangible assets				general reserves	1-0424	38090	38090
1. Rights of ownership	1-0021	472	502	special reserves	1-0425		
2. Software products	1-0022	25	34	other reserves	1-0426	1241	1241
3. R&D	1-0023			Total (II):	1-0420	48070	48070
4. Other	1-0024			III. Financial Result			
Total (IV):	1-0020	497	536	1. Retained Profit/Loss	1-0451	-8376	-6183
V. Goodwill				retained Profit	1-0452		
1. Positive goodwill	1-0051	2113	2113	accumulated Loss	1-0453	-8376	-6183
2. Negative goodwill	1-0052			changes in accounting policies	1-0451-1	0	0
Total (V):	1-0050	2113	2113	2. Current profit	1-0454		
VI. Financial Assets				3. Current loss	1-0455	-1454	-2193
1. Share participation	1-0031	4	4	Total (III):	1-0450	-9830	-8376
- in subsidiaries	1-0032						
- joint ventures	1-0033			TOTAL (A)	1-0400	51277	52731
- in associated companies	1-0034	4	4				
- in other companies	1-0035			B. MINORITY INTEREST	1-0400-1	2992	2173
2. Financial assets held until maturity	1-0042	1234	1211	C. NON-CURRENT LIABILITIES			
Treasury bonds	1-0042-1			I. Commercial and other liabilities			
bonds including:	1-0042-2			1. Liabilities to related parties	1-0511		
municipal bonds	1-0042-3			2. Liabilities to financial institutions	1-0512	8926	6725
other	1-0042-4	1234	1211	3. ZUNK bond liabilities	1-0512-1		
3. Other financial assets	1-0042-5	1238	1215	4. Commercial loans	1-0514		
Total (VI):	1-0040	1238	1238	5. Bonds	1-0515		
VII. Commercial and other receivables				6. Other long-term liabilities	1-0517	2330	2706
1. Receivables from related parties	1-0044			Total (I):	1-0510	11256	9431
2. Commercial loans	1-0045	422	485				
3. Financial leasing	1-0046-1						
4. Other	1-0046	17437	21587				

Total (VII):	I-0040-1	17859	22072	II. Other non-current liabilities	I-0510-1	470	470
VIII. Deferred expenses							
IX. Deferred taxes							
TOTAL (A)							
B. CURRENT ASSETS							
I. Inventory							
1. Materials	I-0071	10242	8561	D. CURRENT LIABILITIES			
2. Production	I-0072	1606	1452	I. Commercial and other liabilities			
3. Goods	I-0073		11	1. Liabilities to banks and non-bank financial institutions	1-0612	83165	84497
4. Unfinished Production	I-0076	139	156	2. Non-current liabilities due	1-0510-2	57	125
5. Biological assets	I-0074			3. Current liabilities, incl. related parties	1-0630	54433	42039
6. Other	I-0077	886	6606	commercial loans	1-0611	40	
Total (I):	I-0070	12873	16786	liabilities to suppliers and clients	1-0614	956	2146
				advance payments	1-0613	33961	23369
				personnel	1-0613-1	3202	2494
II. Receivables				social insurance	1-0615	4747	2386
1. Receivables from related parties	I-0081	2	1	tax	1-0616	5598	4803
2. Receivables from clients and suppliers	I-0082	95842	96456	Other	1-0617	5929	6841
3. Advance payments	I-0086-1	12194	6116	Provisions	1-0618	6061	7947
4. Receivables from commercial loans	I-0083	16936	11304	Total (I):	1-0619	1920	1940
5. Receivables awarded by court decisions	I-0084				1-0610	145636	136548
6. Tax recovery	I-0085	135	559				
7. From the personnel	I-0086-2						
8. Other current receivables	I-0086	17029	8152	II. Other current liabilities			
Total (II):	I-0080	142138	122588	III. Deferred income			
				IV. Financing			
III. Financial Assets							
1. Held for trading	I-0093	0	0				
incl. debt	I-0093-1			TOTAL (D)	1-0750	145636	136548
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	431	452				
2. Current accounts	I-0153	3252	767				
3. Frozen cash in accounts	I-0155	121	220				
4. Cash equivalents	I-0157						
Total (IV):	I-0150	3804	1439				
V. Deferred expenses	I-0160						
TOTAL (B)	I-0200	158815	140813				
TOTAL ASSETS (A + B):	I-0300	211631	201353	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES			
					1-0800	211631	201353

Prepared by:
CEO:



26.9.2014

STATEMENT OF COMPREHENSIVE INCOME
ENEMONA AD
CONSOLIDATED
01.01.2014-30.06.2014

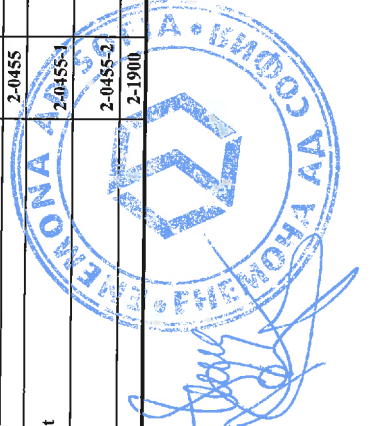
Name:
Type:
For the period:

EXPENSES	Code	Previous Period		INCOME	Code	Current Period		Previous Period
		1	2			a	b	
A. Operating Expenses				A. Operating income				
<i>I. Expenses by category</i>				<i>I. Net sales revenue from:</i>				
1. Materials	2-1120	6438	14883	1. Production	2-1551	24871	42859	
2. External services	2-1130	9955	9033	2. Goods	2-1552	24872	25212	
3. Depreciation	2-1160	847	1126	3. Services	2-1560	141	167	
4. Wages	2-1140	13433	14578	4. Others	2-1556	14255	1271	
5. Social Insurance	2-1150	1793	1979	Total (I):	2-1610	64139	69509	
6. Balance sheet value of assets sold	2-1010	27197	22853					
7. Changes in the value of inventory and unfinished production	2-1030	-137	-276	III. Income from financing				
8. Other costs:	2-1170	3151	2064	incl. financing from the government	2-1620	53	53	
incl. Assets devaluation	2-1171				2-1621			
incl. Provisions	2-1172			III. Financial income				
Total (I):	2-1100	62 677	66 240	1. Interest	2-1710	1951	2870	
				2. Dividends	2-1721	113		
II. Financial expenses				3. Gain from financial operations (financial assets and instruments)	2-1730			
1. Interest	2-1210	2318	2304	4. Gain due to exchange rate changes	2-1740	14	7	
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	45	10	Total (III):	2-1700	2078	2877	
4. Other	2-1240	2921	2393					
Total (II):	2-1200	5 284	4 707					
B. Total operating costs	2-1300	67 961	70 947	B. Total operating income	2-1600	66270	72439	
C. Operating Profit	2-1310	0	1 492	C. Operating loss	2-1810	1 691	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	2-1800	66 270	72 439	
D. Total costs	2-1350	67 961	70 947	D. Total income	2-1800	66 270	72 439	
E. Gross profit	2-1400	0	1 492	E. Gross loss	2-1850	1691	0	
V. Taxes	2-1450	0	78	1. Current corporate tax				
1. Current corporate tax	2-1451		78	2. Deferred corporate tax				
2. Deferred corporate tax	2-1452			3. Others				
3. Others	2-1453			F. After-tax profit	2-0454	1 691	0	
F. After-tax profit	2-0454	0	1 414	F. After-tax loss	2-0455-1	237	0	
Minority interest	2-0454-1		90	Minority interest	2-0455-2	1 454	0	
G. Net profit	2-0454-2	0	1 324	G. Net loss	2-1900	67 961	72 439	
TOTAL (D + V + F)	2-1500	67 961	72 439	TOTAL (D+F):				

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CASH FLOW STATEMENT

Name: ENEMONA AD
 Type: CONSOLIDATED
 For the period: 01.01.2014-30.06.2014

CASH FLOWS	Code	Current Period	Previous Period
	a	1	2
A. Cash flows from operating activities	b		
1. Proceeds from clients	3-2201	62600	71106
2. Payments to suppliers	3-2201-1	-44880	-59443
3. Payments/proceeds, related to financial assets, held for trading	3-2202		
4. Payments related to remuneration	3-2203	-11444	-10624
5. Paid / recovered taxes (without corporate tax)	3-2206	-794	-536
6. Corporate tax	3-2206-1	-10	-47
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	-535	243
Net cash flow from operating activities	3-2200	4 937	699
B. Cash flows from investment activities			
1. Purchase of non-current assets	3-2301	-58	-647
2. Proceeds from sales of non-current assets	3-2301-1		217
3. Loans provided	3-2302	-2662	-1179
4. Recovered loans, incl. financial leasing	3-2302-1	638	1750
5. Interest on loans provided	3-2302-2		
6. Investments	3-2302-3		
7. Proceeds from sales of investments	3-2302-4	2624	
8. Dividends on investments	3-2303	113	
9. Gains / Loss from changes in exchange rates	3-2305		
10. Other proceeds / payments from investment activities	3-2306	2818	3380
Net cash flow from investment activities	3-2300	3 473	3 521
C. Cash flows from financial activities			
1. Proceeds from issues of securities	3-2401	1013	
2. Payments related to buy-backs of securities	3-2401-1		
3. Proceeds from loans	3-2403	14418	12480
4. Payments on loans	3-2403-1	-16732	-15841
5. Payments on leasing contracts	3-2405	-110	-191
6. Bank fees and interest on investment loans	3-2404	-2469	-3135
7. Dividends paid-out	3-2404-1	-643	0
8. Other proceeds / payments from financial activities	3-2407	-1522	-806
Net cash flow from financial activities	3-2400	-6 045	-7 493
D. Net Cash Flow	3-2500	2 365	-3 273
E. Opening balance	3-2600	1439	4953
F. Closing balance, incl. Cash and current accounts	3-2700	3 804	1 680
Frozen cash in accounts	3-2700-1	3683	1454
	3-2700-2	121	226

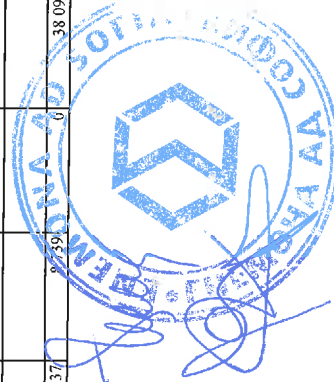


Prepared by:
 26.9.2014
 CEO:

Statement of changes in equity

For the period 01.01.2014-30.06.2014

ITEMS	Share Capital	Share premium reserves	Reserve from revaluation of assets and liabilities	Reserves				Retained Profit/Loss		Total Equity	Minority interest
				General reserves	Special reserves	Other reserves	Accumulated loss	Retained profit	Transfer reserves		
a	1	2	3	4	5	6	7	8	9	10	11
Opening balance	13 037	8 739	0	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	1-0400	1-0400-1
Changes in opening balance due to:											
Changes in accounting policies	0	0	0	38 090	0	1 241	0	-8 376	0	52731	2 173
Fundamental errors											
Modified opening balance	13 037	8 739	0	38 090	0	1 241	0	-8 376	0	52731	2 173
Net profit/loss											
1. Profit distribution for:											
dividends	0	0	0	0	0	0	0	0	0	0	0
other											
4-07-1											
2. Covering of accumulated loss											
4-08											
3. Revaluation of assets and liabilities, including:											
increase	0	0	0	0	0	0	0	0	0	0	0
4-09											
4-10											
decrease											
4-11											
4. Revaluation of financial assets, including:											
increase	0	0	0	0	0	0	0	0	0	0	0
4-12											
4-13											
decrease											
4-14											
5. Deferred taxes											
4-16-1											
4-16											
6. Other											
4-17											
Closing balance	13 037	8 739	0	38 090	0	1 241	0	-9 830	0	51277	1056
7. Changes due to annual financial statement transfers to companies abroad											2 992
4-18											
8. Changes due to annual financial statement modifications due to hyperinflation											
4-19											
Closing equity	13 037	8 739	0	38 090	0	1 241	0	-9 830	0	51277	2 992



26.9.2014

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CEO: