

STATEMENT OF FINANCIAL POSITION

Name:  
Type:  
For the period:

ENEMONA AD  
SEPARATE  
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
<b>A. NON-CURRENT ASSETS</b>											
<b>I. Non-current tangible assets</b>											
1. Land	1-0011		5 608		5 608	<b>A. EQUITY</b>					
2. Buildings	1-0012		11 940		14 909	<i>I. Share Capital</i>					
3. Machinery and equipment	1-0013		1 116		1 292	1. Paid-in share capital	1-0411	13 037		13 037	
4. Installations	1-0014					<i>incl. ordinary shares</i>	1-0411-1	11 934		11 934	
5. Vehicles	1-0015		1 788		1 988	<i>incl. preferred shares</i>	1-0411-2	1 103		1 103	
6. Tools	1-0017-1		379		404	Ordinary shares bought back	1-0417				
7. Assets under construction	1-0018		5 779		5 764	Preferred shares bought back	1-0417-1				
8. Other assets	1-0017		428		459	Share capital not paid-in	1-0416				
<b>Total (D):</b>	<b>1-0010</b>		<b>27 038</b>		<b>30 424</b>	<b>II. Reserves</b>	<b>1-0410</b>	<b>13 037</b>		<b>13 037</b>	
<b>II. Investment properties</b>	<b>1-0041</b>					1. Share premium reserves	1-0421	8 739		8 739	
<b>III. Biological Assets</b>	<b>1-0016</b>					2. Reserve from revaluation of assets and liabilities	1-0422				
<b>IV. Non-current intangible assets</b>						3. Special purpose reserves	1-0423	28 709		28 709	
1. Ownership rights	1-0021		466		495	general reserves	1-0424	27 716		27 716	
2. Software products	1-0022		28		34	special reserves	1-0425				
3. R&D	1-0023					other reserves	1-0426	993		993	
4. Other	1-0024					<b>Total (D):</b>	<b>1-0420</b>	<b>37 448</b>		<b>37 448</b>	
<b>Total (V):</b>	<b>1-0020</b>		<b>494</b>		<b>529</b>	<b>III. Financial Result</b>					
<b>V. Goodwill</b>						1. Retained Profit/Loss	1-0451	1 907		1 736	
1. Positive goodwill	1-0051					retained Profit	1-0452	6 595		6 424	
2. Negative goodwill	1-0052					accumulated Loss	1-0453	-4 688		-4 688	
<b>Total (V):</b>	<b>1-0050</b>		<b>0</b>		<b>0</b>	changes in accounting policies	1-0451-1	557		171	
<b>VI. Financial Assets</b>						2. Current profit	1-0454				
1. Share participation	1-0031		15 423		15 456	3. Current loss	1-0455				
- in subsidiaries	1-0032		15 419		15 452	<b>Total (A)</b>	<b>1-0400</b>	<b>52 949</b>		<b>52 392</b>	
- joint ventures	1-0033										
- in associated companies	1-0034		4		4	<b>B. MINORITY INTEREST</b>	<b>1-0400-1</b>				
- in other companies	1-0035										
2. Financial assets held until maturity	1-0042		0		0	<b>C. NON-CURRENT LIABILITIES</b>					
Treasury bonds	1-0042-1					<b>I. Commercial and other liabilities</b>					
bonds including:	1-0042-2					1. Liabilities to related parties	1-0511				
municipal bonds	1-0042-3					2. Liabilities to financial institutions	1-0512	8 922		6 702	
other	1-0042-4					3. ZUNK bond liabilities	1-0512-1				
3. Other financial assets	1-0042-5		15 423		15 456	4. Commercial loans	1-0514	4		23	
<b>Total (VI):</b>	<b>1-0040</b>		<b>15 423</b>		<b>15 456</b>	5. Bonds	1-0515				
<b>VII. Commercial and other receivables</b>						6. Other long-term liabilities	1-0517	2 330		2 706	
1. Related parties receivables	1-0044					<b>Total (D):</b>	<b>1-0510</b>	<b>11 256</b>		<b>9 431</b>	
2. Commercial loans	1-0045		407		470						
3. Financial leasing	1-0046-1										
4. Other	1-0046		4 826		6 153						

	Total (VII):	1-0040-1	5 233	6 623	II. Other non-current liabilities	1-0510-1	368	368
VIII. Deferred expenses	1-0060				III. Deferred income	1-0520		
IX. Deferred taxes	1-0060-1	567			IV. Deferred taxes	1-0516		
TOTAL (A)	1-0100	48 755	53 599	TOTAL (C)	1-0520-1	11 624	9 799	
<b>B. CURRENT ASSETS</b>								
<i>I. Inventory</i>								
1. Materials	1-0071	10 320	7 900	<b>D. CURRENT LIABILITIES</b>				
2. Production	1-0072	966	797	<b>I. Commercial and other liabilities</b>				
3. Goods	1-0073			1. Liabilities to banks and non-bank financial institutions				
4. Work in progress	1-0076	139	156	2. Non-current liabilities due				
5. Biological assets	1-0074			3. Current liabilities incl. related parties				
6. Other	1-0077			commercial loans				
Total (I):	1-0070	11 425	8 853	liabilities to suppliers and clients				
<i>II. Receivables</i>								
1. Related parties receivables	1-0081	2 048	2 395	advance payments				
2. Receivables from clients and suppliers	1-0082	73 746	72 384	personnel				
3. Advance payments	1-0086-1	11 497	8 491	social insurance				
4. Receivables from commercial loans	1-0083	19 092	12 628	tax				
5. Receivables awarded by court decisions	1-0084			4. Other				
6. Tax recovery	1-0085			5. Provisions				
7. From the personnel	1-0086-2	231	328	Total (I):				
8. Other current receivables	1-0086	13 392	4 509	II. Other current liabilities				
Total (II):	1-0080	120 006	100 735	III. Deferred income				
<b>III. Financial Assets</b>								
1. Held for trading	1-0093	0	0	IV. Financing				
incl. debt	1-0093-1			TOTAL (D)				
incl. derivatives	1-0093-2			1-0750				
other	1-0093-3			118 552				
2. Financial assets available for sale	1-0093-4			101 852				
3. Other	1-0095							
Total (III):	1-0090	0	0					
<i>IV. Cash and cash equivalents</i>								
1. Cash	1-0151	422	428					
2. Current accounts	1-0153	2 438	250					
3. Restricted cash	1-0155	79	178					
4. Cash equivalents	1-0157							
Total (IV):	1-0150	2 939	856					
V. Deferred expenses	1-0160							
TOTAL (B)	1-0200	134 370	110 444					
TOTAL ASSETS (A + B):	1-0300	183 125	164 043	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES				
				1-0800				
				183 125				
				164 043				

08.9.2014

Prepared by:

CEO:



Name:  
Type:  
For the period:

STATEMENT OF COMPREHENSIVE INCOME  
ENEMONA AD  
NON-CONSOLIDATED  
01.01.2014-30.06.2014

( '000 BGN)

EXPENSES	Code	Current Period		Previous Period		INCOME	Code	Current Period		Previous Period	
		1	2	1	2			1	2	1	2
<b>A. Operating Expenses</b>	<b>a</b>					<b>A. Operating income</b>	<b>a</b>				
<i>I. Expenses by category</i>						<i>I. Net sales revenue from:</i>					
1. Materials	2-1120	8531	12992			1. Production	2-1551	24450		39084	
2. External services	2-1130	9703	8472			2. Goods	2-1552				
3. Depreciation	2-1160	731	821			3. Services	2-1560	122		138	
4. Wages	2-1140	12171	12604			4. Others	2-1556	14433		1601	
5. Social Insurance	2-1150	1612	1697			<b>Total (D):</b>	<b>2-1610</b>	<b>39005</b>		<b>40823</b>	
6. Balance sheet value of assets sold	2-1010					<b>II. Income from financing</b>	<b>2-1620</b>				
7. Changes in the value of inventory and unfinished production	2-1030	-152	-276			incl. financing from the government	2-1621				
8. Other costs:	2-1170	1844	1837			<b>III. Financial income</b>					
incl. Provisions	2-1171					1. Interest	2-1710	418		1034	
<b>Total (D):</b>	<b>2-1172</b>	<b>34 440</b>	<b>38 147</b>			2. Dividends	2-1721	113		0	
<b>II. Financial expenses</b>						3. Gain from financial operations (financial assets and instruments)	2-1730				
1. Interest	2-1210	1679	1376			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	38	4			<b>Total (III):</b>	<b>2-1700</b>	<b>545</b>		<b>1641</b>	
4. Other	2-1240	2836	2323			<b>B. Total operating costs</b>	<b>2-1600</b>	<b>39550</b>		<b>41864</b>	
<b>Total (II):</b>	<b>2-1200</b>	<b>4 553</b>	<b>3 703</b>			<b>C. Operating Profit</b>	<b>2-1810</b>	<b>0</b>		<b>0</b>	
<b>B. Total operating costs</b>	<b>2-1300</b>	<b>38 993</b>	<b>41 850</b>			<i>IV. Share of profit of associated companies and joint-ventures</i>	2-1810-1				
<b>C. Operating Profit</b>	<b>2-1310</b>	<b>557</b>	<b>14</b>			<i>V. Extraordinary income</i>	2-1750			<b>0</b>	
<i>III. Share of profit of associated companies and joint-ventures</i>	<i>2-1250-1</i>					<b>D. Total income</b>	<b>2-1800</b>	<b>39 550</b>		<b>41 864</b>	
<i>IV. Extraordinary expenses</i>	<i>2-1250</i>					<b>E. Gross profit</b>	<b>2-1850</b>	<b>0</b>		<b>0</b>	
<b>D. Total costs</b>	<b>2-1350</b>	<b>38 993</b>	<b>41 850</b>			1. Current corporate tax					
<b>E. Gross profit</b>	<b>2-1400</b>	<b>557</b>	<b>14</b>			2. Deferred corporate tax					
<i>V. Taxes</i>	<i>2-1450</i>	<i>56</i>	<i>1</i>			3. Others	2-1453				
1. Current corporate tax	2-1451	56	1			<b>F. After-tax profit</b>	<b>2-0454</b>	<b>501</b>		<b>0</b>	
2. Deferred corporate tax	2-1452					Minority interest	2-0454-1			<b>0</b>	
3. Others	2-1453					<b>G. Net profit</b>	<b>2-0454-2</b>	<b>501</b>		<b>0</b>	
<b>F. After-tax profit</b>	<b>2-0454</b>	<b>501</b>	<b>13</b>			<b>TOTAL (D + V + F)</b>	<b>2-1900</b>	<b>39 550</b>		<b>41 864</b>	
Minority interest	2-0454-1										
<b>G. Net profit</b>	<b>2-0454-2</b>	<b>501</b>	<b>13</b>								
<b>TOTAL (D + V + F)</b>	<b>2-1900</b>	<b>39 550</b>	<b>41 864</b>								

08.9.2014

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CASH FLOW STATEMENT

Name:

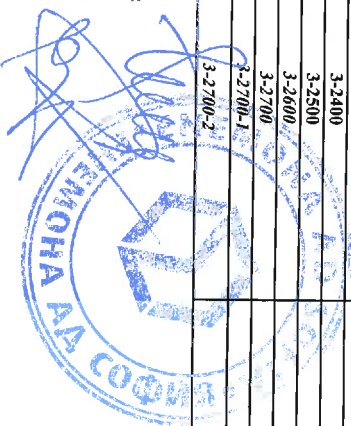
Type:  
For the period:

ENEMONA AD  
NON-CONSOLIDATED  
01.01.2014-30.06.2014

CASH FLOWS	Code	Current Period		Previous Period	
		1	2	1	2
<b>A. Cash flows from operating activities</b>	<b>3</b>				
1. Proceeds from clients	3-2201	28476	40368		
2. Payments to suppliers	3-2201-1	(27 199)	(29 063)		
3. Payments/proceeds, related to financial assets, held for trading	3-2202				
4. Payments related to remuneration	3-2203	(10 179)	(8 630)		
5. Paid / recovered taxes (without corporate tax)	3-2206	(497)	(453)		
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	(57)	618		
<b>Net cash flow from operating activities</b>	<b>3-2200</b>	<b>-9 456</b>	<b>2 840</b>		
<b>B. Cash flows from investment activities</b>					
1. Purchase of non-current assets	3-2301	(56)	(569)		
2. Proceeds from sales of non-current assets	3-2301-1		217		
3. Loans provided	3-2302	(2 662)	(2 359)		
4. Recovered loans, incl. financial leasing	3-2302-1	617	2 442		
5. Interest on loans provided	3-2302-2	(12)	(5)		
6. Investments	3-2302-3				
7. Proceeds from sales of investments	3-2302-4	146	10		
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	-75	-904		
<b>Net cash flow from investment activities</b>	<b>3-2300</b>	<b>-2 042</b>	<b>-1 168</b>		
<b>C. Cash flows from financial activities</b>					
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	30 750	11 935		
4. Payments on loans	3-2403-1	(12 917)	(11 031)		
5. Payments on leasing contracts	3-2405	(62)	(130)		
6. Bank fees and interest on investment loans	3-2404	(3 514)	(3 067)		
7. Dividends paid-out	3-2404-1	(676)			
8. Other proceeds / payments from financial activities	3-2407				
<b>Net cash flow from financial activities</b>	<b>3-2400</b>	<b>13 581</b>	<b>-2 293</b>		
<b>D. Net Cash Flow</b>	<b>3-2500</b>	<b>2 083</b>	<b>-631</b>		
<b>E. Opening balance</b>	<b>3-2600</b>	<b>856</b>	<b>1822</b>		
<b>F. Closing balance incl.</b>	<b>3-2700</b>	<b>2 939</b>	<b>1 201</b>		
Cash and current accounts	3-2700-1	2860	1122		
Frozen cash in accounts	3-2700-2	79	79		

08.9.2014 Prepared by:

CEO:



Statement of changes in equity

For the period

01.01.2014-30.06.2014

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				
	1	2	3	4	5	6	7	8	9	10	11	
Opening balance	1-0410	1-0410	1-0422	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	4-15	8 739	0	27 716	0	993	6 595	-4 688	0	52392	0	
Fundamental errors	4-15-1	0	0	0	0	0	0	0	0	0	0	
Modified opening balance	4-01-1	8 739	0	27 716	0	993	6 595	-4 688	0	52392	0	
Net profit/loss	4-05											
1. Profit distribution for:												
dividends	4-06	0	0	0	0	0	557	0	0	557	0	
other	4-07	0	0	0	0	0	0	0	0	0	0	
2. Covering of accumulated loss	4-07-1	0	0	0	0	0	0	0	0	0	0	
3. Revaluation of assets and liabilities, including:	4-08											
increase	4-09	0	0	0	0	0	0	0	0	0	0	
decrease	4-10	0	0	0	0	0	0	0	0	0	0	
4. Revaluation of financial assets, including:	4-11											
increase	4-12	0	0	0	0	0	0	0	0	0	0	
decrease	4-13	0	0	0	0	0	0	0	0	0	0	
5. Deferred taxes	4-14											
6. Other	4-16-1											
6. Other	4-16											
7. Closing balance	4-17	8 739	0	27 716	0	993	7 152	-4 688	0	52949	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	7 152	-4 688	0	52949	0	

08.9.2014

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CEO:

