

BALANCE SHEET

Name:
Type:
For the period:

ENEMONA AD
CONSOLIDATED
01.01.2013-31.03.2013

('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	6158	6158	Paid-in share capital	1-0411	13037	13037
2. Buildings	1-0012	24290	24427	incl. ordinary shares	1-0411-1	11934	11934
3. Machinery and equipment	1-0013	2394	2481	incl. preferred shares	1-0411-2	1103	1103
4. Installations	1-0014			Ordinary shares bought back	1-0417		
5. Transportation vehicles	1-0015	5166	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	8005	7967	Total (I):	1-0410	13037	13037
8. Other assets	1-0017	1001	1067	II. Reserves			
Total (I):	1-0010	47014	47439	1. Share premium reserves	1-0421	8739	8739
II. Investment properties	1-0041	168	168	2. Reserve from revaluation of assets and liabilities	1-0422		
III. Biological Assets	1-0016			3. Special purpose reserves	1-0423	39226	39226
IV. Non-current intangible assets				general reserves	1-0424	38126	38126
1. Rights of ownership	1-0021	575	592	special reserves	1-0425		
2. Software products	1-0022	49	55	other reserves	1-0426	1100	1100
3. R&D	1-0023			Total (II):	1-0420	47965	47965
4. Other	1-0024			III. Financial Result			
Total (IV):	1-0020	624	647	1. Retained Profit/Loss	1-0451	-5828	-5159
				retained Profit	1-0452		
V. Goodwill				accumulated Loss	1-0453	-5828	-5159
1. Positive goodwill	1-0051	2113	2113	changes in accounting policies	1-0451-1	0	0
2. Negative goodwill	1-0052			2. Current profit	1-0454		
Total (V):	1-0050	2113	2113	3. Current loss	1-0455	-42	-669
VI. Financial Assets				Total (III):	1-0450	-5870	-5828
1. Share participation	1-0031	4	4				
- in subsidiaries	1-0032			TOTAL (A)	1-0400	55132	55174
- joint ventures	1-0033						
- in associated companies	1-0034	4	4	B. MINORITY INTEREST	1-0400-1	2138	2065
- in other companies	1-0035						
2. Financial assets held until maturity	1-0042	1794	1898	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	5891	6165
other	1-0042-4	1794	1898	3. ZUNK bond liabilities	1-0512-1		
3. Other financial assets	1-0042-5			4. Commercial loans	1-0514		
Total (VI):	1-0040	1798	1902	5. Bonds	1-0515		
VII. Commercial and other receivables				6. Other long-term liabilities	1-0517	3339	3498
1. Receivables from related parties	1-0044			Total (I):	1-0510	9230	9663
2. Commercial loans	1-0045	444	489				
3. Financial leasing	1-0046-1						
4. Other	1-0046	27825	29170				

Total (VII):	1-0040-1	28269	29659	II. Other non-current liabilities	1-0510-1	81	81
VIII. Deferred expenses	1-0060			III. Deferred income	1-0520		
IX. Deferred taxes	1-0060-1	2531	2531	IV. Deferred taxes	1-0516		
TOTAL (A)	1-0100	82517	84459	V. Financing	1-0520-1		
B. CURRENT ASSETS				TOTAL (C)	1-0500	9311	9744
I. Inventory				D. CURRENT LIABILITIES			
1. Materials	1-0071	7699	7120	I. Commercial and other liabilities			
2. Production	1-0072			1. Liabilities to banks and non-bank financial institutions	1-0612	100619	100329
3. Goods	1-0073	1	11	2. Non-current liabilities due	1-0510-2	559	562
4. Unfinished Production	1-0076	1481	559	3. Current liabilities, incl.	1-0630	20196	23088
5. Biological assets	1-0074		0	related parties	1-0611		
6. Other	1-0077			commercial loans	1-0614	1014	1725
Total (I):	1-0070	9181	7690	liabilities to suppliers and clients	1-0613	9792	12110
II. Receivables				advance payments	1-0613-1	5007	5743
1. Receivables from related parties	1-0081	2	1	personnel	1-0615	2519	1775
2. Receivables from clients and suppliers	1-0082	71396	67351	social insurance	1-0616	1239	1312
3. Advance payments	1-0086-1	14132	14241	tax	1-0617	625	423
4. Receivables from commercial loans	1-0083	10613	11397	4. Other	1-0618	7965	4959
5. Receivables awarded by court decisions	1-0084			5. Provisions	1-0619	622	619
6. Tax recovery	1-0085	663	858	Total (D):	1-0610	129961	129556
7. From the personnel	1-0086-2			II. Other current liabilities	1-0610-1		
8. Other current receivables	1-0086	4389	5589	III. Deferred income	1-0700		
Total (II):	1-0080	101195	99437	IV. Financing	1-0700-1		
III. Financial Assets				TOTAL (D)	1-0750	129961	129556
1. Held for trading	1-0093	0	0				
incl debt	1-0093-1						
incl. derivatives	1-0093-2						
other	1-0093-3						
2. Financial assets for sale	1-0093-4						
3. Other	1-0095						
Total (III):	1-0090	0	0				
IV. Cash and cash equivalents							
1. Cash	1-0151	342	495				
2. Current accounts	1-0153	2870	4063				
3. Frozen cash in accounts	1-0155	437	395				
4. Cash equivalents	1-0157						
Total (IV):	1-0150	3649	4953				
V. Deferred expenses	1-0160						
TOTAL (B)	1-0200	114025	112080				
TOTAL ASSETS (A + B):	1-0300	196542	196539	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	1-0800	196542	196539

30.5.2013

Prepared by:

CEO:

INCOME STATEMENT

Name: ENEMONA AD
 Type: CONSOLIDATED
 For the period: 01.01.2013-31.03.2013

('000 BGN)

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>I. Expenses by category</i>				<i>I. Net sales revenue from:</i>			
1. Materials	2-1120	5946	3543	1. Production	2-1551	17129	12858
2. External services	2-1130	4075	3665	2. Goods	2-1552	12651	16765
3. Depreciation	2-1160	571	801	3. Services	2-1560	82	35
4. Wages	2-1140	7500	5610	4. Others	2-1556	1177	220
5. Social Insurance	2-1150	1068	770	Total (I):	2-1610	31039	29878
6. Balance sheet value of assets sold	2-1010	11459	16065				
7. Changes in the value of inventory and unfinished production	2-1030	-923	-176	II. Income from financing	2-1620	26	26
8. Other costs:	2-1170	825	3582	incl. financing from the government	2-1621		
incl. Assets devaluation	2-1171						
incl. Provisions	2-1172			III. Financial income			
Total (I):	2-1100	30,521	33,860	1. Interest	2-1710	1401	777
				2. Dividends	2-1721	0	
II. Financial expenses				3. Gain from financial operations (financial assets and instruments)	2-1730		
1. Interest	2-1210	1159	812	4. Gain due to exchange rate changes	2-1740	1	1
2. Loss from financial operations (financial assets and instruments)	2-1220			5. Other income from financial operations	2-1745	0	51
3. Loss due to exchange rate changes	2-1230	6	12	Total (II):	2-1700	1402	829
4. Other	2-1240	750	778				
Total (II):	2-1200	1,915	1,602				
B. Total operating costs	2-1300	32,436	35,462	B. Total operating income	2-1600	32467	30733
C. Operating Profit	2-1310	31	0	C. Operating loss	2-1810	0	4,729
<i>III. Share of profit of associated companies and joint-ventures</i>	<i>2-1250-1</i>			<i>IV. Share of loss of associated companies and joint-ventures</i>	<i>2-1810-1</i>		
<i>IV. Extraordinary expenses</i>	<i>2-1250</i>			<i>V. Extraordinary income</i>	<i>2-1750</i>		
D. Total costs	2-1350	32,436	35,462	D. Total income	2-1800	32,467	30,733
E. Gross profit	2-1400	31	0	E. Gross loss	2-1850	0	4,729
<i>V. Taxes</i>	<i>2-1450</i>	0	4				
1. Current corporate tax	2-1451						
2. Deferred corporate tax	2-1452		4				
3. Others	2-1453						
F. After-tax profit	2-0454	31	0	F. After-tax loss	2-0455	0	4,733
Minority interest	2-0454-1	73		Minority interest	2-0455-1		51
G. Net profit	2-0454-2	0	0	G. Net loss	2-0455-2	42	4,682
TOTAL (D + V + F)	2-1500	32,467	35,466	TOTAL (D+F):	2-1900	32,467	35,466

30.5.2013

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CASH FLOW STATEMENT

Name:

ENEMONA AD

Type:

CONSOLIDATED

For the period:

01.01.2013-31.03.2013

CASH FLOWS	Code	Current Period	Previous Period
a	b	1	2
A. Cash flows from operating activities			
1. Proceeds from clients	3-2201	35367	39231
2. Payments to suppliers	3-2201-1	-31369	-42881
3. Payments/proceeds, related to financial assets, held for trading	3-2202		
4. Payments related to remuneration	3-2203	-5447	-6827
5. Paid / recovered taxes (without corporate tax)	3-2206	-315	-1231
6. Corporate tax	3-2206-1	-30	-210
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	523	-576
Net cash flow from operating activities	3-2200	-1,271	-12,494
B. Cash flows from investment activities			
1. Purchase of non-current assets	3-2301	-69	-62
2. Proceeds from sales of non-current assets	3-2301-1	100	
3. Loans provided	3-2302	-802	-2200
4. Recovered loans, incl. financial leasing	3-2302-1	1709	1626
5. Interest on loans provided	3-2302-2		
6. Investments	3-2302-3	-256	
7. Proceeds from sales of investments	3-2302-4		
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	1799	2484
Net cash flow from investment activities	3-2300	2,481	1,848
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	8428	18686
4. Payments on loans	3-2403-1	-9112	-13781
5. Payments on leasing contracts	3-2405	-109	-298
6. Bank fees and interest on investment loans	3-2404	-1721	-1012
7. Dividends paid-out	3-2404-1		
8. Other proceeds / payments from financial activities	3-2407		-4
Net cash flow from financial activities	3-2400	-2,514	3,591
D. Net Cash Flow	3-2500	-1,304	-7,055
E. Opening balance	3-2600	4953	11738
F. Closing balance, incl.	3-2700	3,649	4,683
Cash and current accounts	3-2700-1	3212	4156
Frozen cash in accounts	3-2700-2	437	527

30.5.2013

Prepared by:

CEO:

Statement of changes in equity

For the period

01.01.2013-31.03.2013

ITEMS		Share Capital	Share premium reserves	Reserve from revaluation of assets and liabilities	Reserves			Retained Profit/Loss		Transfer reserves	Total Equity	Minority interest
					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	4-01	13,037	8,739	0	38,126	0	1,100	0	-5,828		55174	2,065
Changes in opening balance due to:	4-15	0	0	0	0	0	0	0	0	0	0	0
Changes in accounting policies	4-15-1										0	0
Fundamental errors	4-15-2										0	0
Modified opening balance	4-01-1	13,037	8,739	0	38,126	0	1,100	0	-5,828	0	55174	2,065
Net profit/loss	4-05							0	-42		-42	73
1. Profit distribution for:	4-06	0	0	0	0	0	0	0	0	0	0	0
dividends	4-07										0	0
other	4-07-1										0	0
2. Covering of accumulated loss	4-08										0	0
3. Revaluation of assets and liabilities, including:	4-09	0	0	0	0	0	0	0	0	0	0	0
increase	4-10										0	0
decrease	4-11										0	0
4. Revaluation of financial assets, including:	4-12	0	0	0	0	0	0	0	0	0	0	0
increase	4-13										0	0
decrease	4-14										0	0
5. Deferred taxes	4-16-1										0	0
6. Other	4-16										0	0
Closing balance	4-17	13,037	8,739	0	38,126	0	1,100	0	-5,870	0	55132	2,138
7. Changes due to annual financial statement transfers to companies abroad	4-18										0	0
8. Changes due to annual financial statement modificatios due to hyperinflation	4-19										0	0
Closing equity	4-20	13,037	8,739	0	38,126	0	1,100	0	-5,870	0	55132	2,138

30.5.2013

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CEO:

