

BALANCE SHEET

Name:
Type:
For the period:

ENEMONA AD
CONSOLIDATED
01.01.2009-31.12.2009

('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	20467	17620	Paid-in share capital	1-0411	11934	11934
2 Buildings	1-0012	20471	15661	<i>incl. ordinary shares</i>	1-0411-1	0	
3 Machinery and equipment	1-0013	11401	8590	<i>incl. preferred shares</i>	1-0411-2	0	
4 Installations	1-0014	392	437	Ordinary shares bought back	1-0417	0	
5 Transportation vehicles	1-0015	8986	11501	Preferred shares bought back	1-0417-1	0	
6 Tools	1-0017-1	610	704	Share capital not paid-in	1-0416	0	
7 Assets under construction	1-0018	7475	7824	Total (I):	1-0410	11934	11934
8 Other assets	1-0017	2866	2399	II. Reserves			
Total (I):	1-0010	72668	64736	1. Share premium reserves	1-0421	31993	32590
II. Investment properties	1-0041	742	742	2. Reserve from revaluation of assets and liabilities	1-0422	8463	14573
III. Biological Assets	1-0016	0	0	3. Special purpose reserves	1-0423	24249	12137
IV. Non-current intangible assets				general reserves	1-0424	22315	9708
1 Rights of ownership	1-0021	1841	1921	special reserves	1-0425	0	0
2 Software products	1-0022	152	183	other reserves	1-0426	1934	2429
3 R&D	1-0023	0	0	Total (II):	1-0420	64705	59300
4 Other	1-0024	10	11	III. Financial Result			
Total (IV):	1-0020	2003	2115	1. Retained Profit/Loss	1-0451	8800	-55
				retained Profit	1-0452	9318	98
V. Goodwill				accumulated Loss	1-0453	-518	-153
1 Positive goodwill	1-0051	3413		changes in accounting policies	1-0451-1	0	0
2 Negative goodwill	1-0052		-2320	2. Current profit	1-0454	15319	14044
Total (V):	1-0050	3413	-2320	3. Current loss	1-0455		0
VI. Financial Assets				Total (III):	1-0450	24119	13989
1 Share participation	1-0031	267	608				
- in subsidiaries	1-0032		0	TOTAL (A)	1-0400	100758	85223
- joint ventures	1-0033		0				
- in associated companies	1-0034	251	592	B. MINORITY INTEREST	1-0400-1	5308	3445
- in other companies	1-0035	16	16				
2 Financial assets held until maturity	1-0042	14684	11228	C. NON-CURRENT LIABILITIES			
Treasury bonds	1-0042-1		0	I. Commercial and other liabilities			
bonds including	1-0042-2		0	1. Liabilities to related parties	1-0511	21	452
municipal bonds	1-0042-3		0	2. Liabilities to financial institutions	1-0512	15971	17544
other	1-0042-4	14684	11228	3. ZUNK bond liabilities	1-0512-1	0	0
3 Other financial assets	1-0042-5		0	4. Commercial loans	1-0514	0	0
Total (VI):	1-0040	14951	11836	5. Bonds	1-0515	15168	17394
VII. Commercial and other receivables				6. Other long-term liabilities	1-0517	4702	5925
1 Receivables from related parties	1-0044	0	0	Total (I):	1-0510	35862	41315
2 Commercial loans	1-0045	2870	587				
3 Financial leasing	1-0046-1	0	0				
4 Other	1-0046	2189	3233				

	Total (VII)	1-0040-1	5059	3820	II Other non-current liabilities	1-0510-1		19
VIII. Deferred expenses		1-0060	18	0	III Deferred income	1-0520		0
IX. Deferred taxes		1-0060-1	14	34	IV Deferred taxes	1-0516	980	27
TOTAL (A)		1-0100	98868	80963	V Financing	1-0520-1	16	27
B. CURRENT ASSETS					TOTAL (C)	1-0500	36858	41369
I. Inventory					D. CURRENT LIABILITIES			
1. Materials		1-0071	17535	20321	I. Commercial and other liabilities			
2. Production		1-0072	300	344	1. Liabilities to banks and non-bank financial institutions	1-0612	34445	28655
3. Goods		1-0073	15	10	2. Non-current liabilities due	1-0510-2	5001	4454
4. Unfinished Production		1-0076	4163	23500	3. Current liabilities, incl.	1-0630	56343	24759
5. Biological assets		1-0074	0	0	related parties	1-0611	376	0
6. Other		1-0077	179	1317	commercial loans	1-0614	4019	65
Total (I):		1-0070	22192	45492	liabilities to suppliers and clients	1-0613	23490	5315
					advance payments	1-0613-1	21628	12062
II. Receivables					personnel	1-0615	2281	2505
1. Receivables from related parties		1-0081	40	0	social insurance	1-0616	589	387
2. Receivables from clients and suppliers		1-0082	75944	24399	tax	1-0617	3960	4425
3. Advance payments		1-0086-1	8949	4316	4. Other	1-0618	1324	3180
4. Receivables from commercial loans		1-0083	7476	3811	5. Provisions	1-0619	91	
5. Receivables awarded by court decisions		1-0084	279	320	Total (I):	1-0610	97204	61048
6. Tax recovery		1-0085	2315	1416				
7. From the personnel		1-0086-2	2	1	II. Other current liabilities	1-0610-1		
8. Other current receivables		1-0086	2632	6169	III. Deferred income	1-0700		
Total (II):		1-0080	97637	40432	IV. Financing	1-0700-1	1059	
III. Financial Assets					TOTAL (D)	1-0750	98263	61048
1. Held for trading		1-0093	49	1103				
incl. debt		1-0093-1	49	1103				
incl. derivatives		1-0093-2						
other		1-0093-3						
2. Financial assets for sale		1-0093-4						
3. Other		1-0095	86	522				
Total (III):		1-0090	135	1625				
IV. Cash and cash equivalents								
1. Cash		1-0151	2746	4384				
2. Current accounts		1-0153	19409	15481				
3. Frozen cash in accounts		1-0155	160	2654				
4. Cash equivalents		1-0157		0				
Total (IV):		1-0150	22315	22519				
V. Deferred expenses		1-0160	40	54				
TOTAL (B)		1-0200	142319	110122				
TOTAL ASSETS (A + B):		1-0300	241187	191085	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	1-0800	241187	191085

03.2.2010

Prepared by:

Executive Director:



INCOME STATEMENT

Name: ENEMONA AD
 Type: CONSOLIDATED
 For the period: 01.01.2009-31.12.2009

(*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	26198	30974	1. Production	2-1551	117849	106851
2. External services	2-1130	41518	48783	2. Goods	2-1552	62171	28125
3. Depreciation	2-1160	4676	3038	3. Services	2-1560	2131	0
4. Wages	2-1140	31014	14828	4. Others	2-1556	3905	1271
5. Social insurance	2-1150	3811	2839	Total (I):	2-1610	186056	136247
6. Balance sheet value of assets sold	2-1010	57932	28033				
7. Changes in the value of inventory and unfinished production	2-1030	64	-10890	H. Income from financing	2-1620	778	812
8. Other costs:	2-1170	3327	1688	incl. financing from the government	2-1621	767	801
incl. Assets devaluation	2-1171		443				
incl. Provisions	2-1172		1	III. Financial income			
Total (I):	2-1100	168 540	119 293	1. Interest	2-1710	5106	4768
				2. Dividends	2-1721	130	241
II. Financial expenses				3. Gain from financial operations (financial assets and instruments)	2-1730	1836	325
1. Interest	2-1210	5433	5217	4. Gain due to exchange rate changes	2-1740	24	591
2. Loss from financial operations (financial assets and instruments)	2-1220	0	0	5. Other income from financial operations	2-1745	20	646
3. Loss due to exchange rate changes	2-1230	74	657	Total (III):	2-1700	7116	6571
4. Other	2-1240	2250	2369				
Total (II):	2-1200	7 757	8 243				
B. Total operating costs	2-1300	176 297	127 536	B. Total operating income	2-1600	193950	143630
C. Operating Profit	2-1310	17 653	16 094	C. Operating loss	2-1810	0	0
<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>	5		<i>V. Extraordinary income</i>	<i>2-1750</i>		
D. Total costs	2-1350	176 302	127 536	D. Total income	2-1800	193 950	143 630
E. Gross profit	2-1400	17 648	16 094	E. Gross loss	2-1850	0	0
<i>V. Taxes</i>	<i>2-1450</i>	1 891	1 586				
1. Current corporate tax	2-1451	1765	1520				
2. Deferred corporate tax	2-1452	126	66				
3. Others	2-1453						
F. After-tax profit	2-0454	15 757	14 508	F. After-tax loss	2-0455	0	0
Minority interest	2-0454-1	438	464	Minority interest	2-0455-1		
G. Net profit	2-0454-2	15 319	14 044	G. Net loss	2-0455-2	0	0
TOTAL (D + V + F)	2-1500	193 950	143 630	TOTAL (D+F):	2-1900	193 950	143 630

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Executive Director:



CASH FLOW STATEMENT

Name: ENEMONA AD
 Type: CONSOLIDATED
 For the period: 01.01.2009-31.12.2009

CASH FLOWS	Code	Current Period	Previous Period
a	b	1	2
A. Cash flows from operating activities			
1. Proceeds from clients	3-2201	204189	162762
2. Payments to suppliers	3-2201-1	-134632	-132318
3. Payments/proceeds, related to financial assets, held for trading	3-2202	0	0
4. Payments related to remuneration	3-2203	-35039	-15408
5. Paid / recovered taxes (without corporate tax)	3-2206	-9719	-448
6. Corporate tax	3-2206-1	-1577	-1030
7. Proceeds from interest	3-2204	15	305
8. Bank fees and interest on short term loans	3-2204-1	-86	-410
9. Gains / Loss from changes in exchange rates	3-2205	-5	107
10. Other proceeds / payments from operating activities	3-2208	-2509	-6866
Net cash flow from operating activities	3-2200	20 637	6 694
B. Cash flows from investment activities			
1. Purchase of non-current assets	3-2301	-23274	-25753
2. Proceeds from sales of non-current assets	3-2301-1	300	0
3. Loans provided	3-2302	-9050	21829
4. Recovered loans, incl. financial leasing	3-2302-1	9963	-8460
5. Interest on loans provided	3-2302-2	12	223
6. Investments	3-2302-3	-102	-1103
7. Proceeds from sales of investments	3-2302-4	0	181
8. Dividends on investments	3-2303	130	1
9. Gains / Loss from changes in exchange rates	3-2305	-27	-9
10. Other proceeds / payments from investment activities	3-2306	5423	-1110
Net cash flow from investment activities	3-2300	-16 625	-14 201
C. Cash flows from financial activities			
1. Proceeds from issues of securities	3-2401	359	1658
2. Payments related to buy-backs of securities	3-2401-1	0	0
3. Proceeds from loans	3-2403	57763	32646
4. Payments on loans	3-2403-1	-53361	-26902
5. Payments on leasing contracts	3-2405	-3664	-5198
6. Bank fees and interest on investment loans	3-2404	-4730	-2858
7. Dividends paid-out	3-2404-1	-212	-767
8. Other proceeds / payments from financial activities	3-2407	-371	-1659
Net cash flow from financial activities	3-2400	-4 216	-3 080
D. Net Cash Flow	3-2500	-204	-10 587
E. Opening balance	3-2600	22519	33106
F. Closing balance, incl.	3-2700	22 315	22 519
Cash and current accounts	3-2700-1	22155	19865
Frozen cash in accounts	3-2700-2	160	2654

03.2.2010

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Executive Director:



Statement of changes in equity

For the period

01.01.2009-31.12.2009

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	11 934	32 590	14 573	9 708	0	2 429	14 142	-153		8 5223	3 445
Changes in opening balance due to:	4-15	0	0	0	0	0	0	9 318	0	0	9318	0
Changes in accounting policies	4-15-1							9 318			9318	
Fundamental errors	4-15-2											
Modified opening balance	4-01-1	11 934	32 590	14 573	9 708	0	2 429	23 460	-153	0	94541	3 445
Net profit/loss	4-05							15319	0		15319	438
1 Profit distribution for:	4-06	0	0	0	12 607	0	0	-14 044	0	0	-1437	0
dividends	4-07											
other	4-07-1				12607			-14044			-1437	
2 Covering of accumulated loss	4-08											
3 Revaluation of assets and liabilities, including	4-09	0	0	-5 626	0	0	0	0	0	0	-5626	0
increase	4-10											
decrease	4-11			5626							5626	
4 Revaluation of financial assets, including	4-12	0	0	0	0	0	0	0	0	0	0	0
increase	4-13											
decrease	4-14											
5 Deferred taxes	4-16-1											
6 Other	4-16		-597	-484			-495	-98	-365		-2039	1425
Closing balance	4-17	11 934	31 993	8 463	22 315	0	1 934	24 637	-518	0	100758	5 308
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	11 934	31 993	8 463	22 315	0	1 934	24 637	-518	0	100758	5 308

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Prepared by:

Executive Director

