

BALANCE SHEET

Name:

ENEMONA AD

Type:

CONSOLIDATED

For the period:

01.01.2012-31.12.2012

('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	6289	Paid-in share capital	1-0411	13037	13037
2. Buildings	1-0012	24427	24756	incl. ordinary shares	1-0411-1	11934	11934
3. Machinery and equipment	1-0013	2481	5566	incl. preferred shares	1-0411-2	1103	1103
4. Installations	1-0014			Ordinary shares bought back	1-0417		
5. Transportation vehicles	1-0015	5338	6381	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	7967	6361	Total (I):	1-0410	13037	13037
8. Other assets	1-0017	1067	1696	II. Reserves			
Total (I):	1-0010	47439	51049	1. Share premium reserves	1-0421	8739	36262
II. Investment properties	1-0041	168	534	2. Reserve from revaluation of assets and liabilities	1-0422		
III. Biological Assets	1-0016			3. Special purpose reserves	1-0423	39226	39190
IV. Non-current intangible assets				general reserves	1-0424	38126	38090
1. Rights of ownership	1-0021	592	2235	special reserves	1-0425		
2. Software products	1-0022	55	75	other reserves	1-0426	1100	1100
3. R&D	1-0023			Total (II):	1-0420	47965	75452
4. Other	1-0024		5	III. Financial Result			
Total (IV):	1-0020	647	2315	1. Retained Profit/Loss	1-0451	-5159	-2336
V. Goodwill				retained Profit	1-0452		
1. Positive goodwill	1-0051	2113	2113	accumulated Loss	1-0453	-5159	-2336
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	-669	-30346
1. Share participation	1-0031	4	4	Total (III):	1-0450	-5828	-32682
- in subsidiaries	1-0032			TOTAL (A)	1-0400	55174	55807
- joint ventures	1-0033			B. MINORITY INTEREST	1-0400-1	2065	2110
- in associated companies	1-0034	4	4	C. NON-CURRENT LIABILITIES			
- in other companies	1-0035			I. Commercial and other liabilities			
2. Financial assets held until maturity	1-0042	1898	1890	1. Liabilities to related parties	1-0511		
Treasury bonds	1-0042-1			2. Liabilities to financial institutions	1-0512	6165	13633
bonds including:	1-0042-2			3. ZUNK bond liabilities	1-0512-1		
municipal bonds	1-0042-3			4. Commercial loans	1-0514		
other	1-0042-4	1898	1890	5. Bonds	1-0515		
3. Other financial assets	1-0042-5			6. Other long-term liabilities	1-0517	3498	5147
Total (VI):	1-0040	1902	1894	Total (I):	1-0510	9663	18780
VII. Commercial and other receivables							
1. Receivables from related parties	1-0044						
2. Commercial loans	1-0045	489	1087				
3. Financial leasing	1-0046-1						
4. Other	1-0046	29170	27784				

Total (VII):	1-0040-1	29659	28871	II. Other non-current liabilities	1-0510-1	81	108
VIII. Deferred expenses	1-0060			III. Deferred income	1-0520		
IX. Deferred taxes	1-0060-1	2531	2667	IV. Deferred taxes	1-0516		69
TOTAL (A)	1-0100	84459	89443	V. Financing	1-0520-1		
B. CURRENT ASSETS				TOTAL (C)	1-0500	9744	18957
<i>I. Inventory</i>				D. CURRENT LIABILITIES			
1. Materials	1-0071	7120	4262	I. Commercial and other liabilities			
2. Production	1-0072			1. Liabilities to banks and non-bank financial institutions	1-0612	100329	60557
3. Goods	1-0073	11	21	2. Non-current liabilities due	1-0510-2	562	1011
4. Unfinished Production	1-0076	559	391	3. Current liabilities, incl.	1-0630	23088	47289
5. Biological assets	1-0074		0	<i>related parties</i>	1-0611		
6. Other	1-0077			<i>commercial loans</i>	1-0614	1725	10557
Total (I):	1-0070	7690	4674	<i>liabilities to suppliers and clients</i>	1-0613	12110	28871
				<i>advance payments</i>	1-0613-1	5743	5204
<i>II. Receivables</i>				<i>personnel</i>	1-0615	1775	945
1. Receivables from related parties	1-0081	1	1	<i>social insurance</i>	1-0616	1312	356
2. Receivables from clients and suppliers	1-0082	67351	58203	<i>tax</i>	1-0617	423	1356
3. Advance payments	1-0086-1	14241	9268	4. Other	1-0618	4959	4269
4. Receivables from commercial loans	1-0083	11397	11590	5. Provisions	1-0619	619	378
5. Receivables awarded by court decisions	1-0084			Total (I):	1-0610	129556	113504
6. Tax recovery	1-0085	858					
7. From the personnel	1-0086-2			II. Other current liabilities	1-0610-1		
8. Other current receivables	1-0086	5589	5461	III. Deferred income	1-0700		
Total (II):	1-0080	99437	84523	IV. Financing	1-0700-1		
<i>III. Financial Assets</i>				TOTAL (D)	1-0750	129556	113504
1. Held for trading	1-0093	0	0				
<i>incl debt</i>	1-0093-1						
<i>incl derivatives</i>	1-0093-2						
<i>other</i>	1-0093-3						
2. Financial assets for sale	1-0093-4						
3. Other	1-0095						
Total (III):	1-0090	0	0				
<i>IV. Cash and cash equivalents</i>							
1. Cash	1-0151	495	889				
2. Current accounts	1-0153	4063	10272				
3. Frozen cash in accounts	1-0155	395	577				
4. Cash equivalents	1-0157						
Total (IV):	1-0150	4953	11738				
V. Deferred expenses	1-0160						
TOTAL (B)	1-0200	112080	100935				
TOTAL ASSETS (A + B):	1-0300	196539	190378	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	1-0800	196539	190378

25.4.2013

Prepared by:

CEO:

INCOME STATEMENT

Name: **ENEMONA AD**
 Type: **CONSOLIDATED**
 For the period: **01.01.2012-31.12.2012**

('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	16595	35323	1. Production	2-1551	71534	80206
2. External services	2-1130	21109	22483	2. Goods	2-1552	62753	90730
3. Depreciation	2-1160	2386	2541	3. Services	2-1560	394	328
4. Wages	2-1140	26873	23335	4. Others	2-1556	467	4
5. Social Insurance	2-1150	3357	3397	Total (I):	2-1610	135148	171268
6. Balance sheet value of assets sold	2-1010	60043	85408				
7. Changes in the value of inventory and unfinished production	2-1030	-166	-296	II. Income from financing	2-1620	106	111
8. Other costs:	2-1170	4324	27912	incl. financing from the government	2-1621		
incl. Assets devaluation	2-1171						
incl. Provisions	2-1172			III. Financial income			
Total (I):	2-1100	134,521	200,103	1. Interest	2-1710	5708	3827
				2. Dividends	2-1721	71	126
II. Financial expenses				3. Gain from financial operations (financial assets and instruments)	2-1730		
1. Interest	2-1210	4640	5743	4. Gain due to exchange rate changes	2-1740	17	27
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	60	74	Total (III):	2-1700	5796	3980
4. Other	2-1240	2529	940				
Total (II):	2-1200	7,229	6,757				
B. Total operating costs	2-1300	141,750	206,860	B. Total operating income	2-1600	141050	175359
C. Operating Profit	2-1310	0	0	C. Operating loss	2-1810	700	31,501
<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	141,750	206,860	D. Total income	2-1800	141,050	175,359
E. Gross profit	2-1400	0	0	E. Gross loss	2-1850	700	31,501
<i>V. Taxes</i>	<i>2-1450</i>	<i>130</i>	<i>-725</i>				
1. Current corporate tax	2-1451	155	622				
2. Deferred corporate tax	2-1452	-25	-1347				
3. Others	2-1453						
F. After-tax profit	2-0454	0	0	F. After-tax loss	2-0455	830	30,776
Minority interest	2-0454-1			Minority interest	2-0455-1	64	430
G. Net profit	2-0454-2	0	0	G. Net loss	2-0455-2	766	30,346
TOTAL (D + V + F)	2-1500	141,880	206,135	TOTAL (D+F):	2-1900	141,880	206,135

25.4.2013

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CEO:




CASH FLOW STATEMENT

Name: ENEMONA AD
 Type: CONSOLIDATED
 For the period: 01.01.2012-31.12.2012

CASH FLOWS	Code	Current Period	Previous Period
a	b	1	2
A. Cash flows from operating activities			
1. Proceeds from clients	3-2201	151970	204940
2. Payments to suppliers	3-2201-1	-155799	-167762
3. Payments/proceeds, related to financial assets, held for trading	3-2202		
4. Payments related to remuneration	3-2203	-32092	-32361
5. Paid / recovered taxes (without corporate tax)	3-2206	-1891	-117
6. Corporate tax	3-2206-1	-267	-784
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	-2058	-3462
Net cash flow from operating activities	3-2200	-40,137	454
B. Cash flows from investment activities			
1. Purchase of non-current assets	3-2301	-388	-536
2. Proceeds from sales of non-current assets	3-2301-1	386	50
3. Loans provided	3-2302	-7423	-15466
4. Recovered loans, incl. financial leasing	3-2302-1	10869	12316
5. Interest on loans provided	3-2302-2		
6. Investments	3-2302-3		
7. Proceeds from sales of investments	3-2302-4	-26	10338
8. Dividends on investments	3-2303	72	125
9. Gains / Loss from changes in exchange rates	3-2305		
10. Other proceeds / payments from investment activities	3-2306	7744	5347
Net cash flow from investment activities	3-2300	11,234	12,174
C. Cash flows from financial activities			
1. Proceeds from issues of securities	3-2401		23
2. Payments related to buy-backs of securities	3-2401-1		
3. Proceeds from loans	3-2403	117095	57243
4. Payments on loans	3-2403-1	-89152	-58110
5. Payments on leasing contracts	3-2405	-967	-1226
6. Bank fees and interest on investment loans	3-2404	-5258	-5135
7. Dividends paid-out	3-2404-1	-45	-885
8. Other proceeds / payments from financial activities	3-2407	50	-5
Net cash flow from financial activities	3-2400	21,723	-8,095
D. Net Cash Flow	3-2500	-7,180	4,533
E. Opening balance	3-2600	11738	6628
F. Closing balance, incl.	3-2700	4,558	11,161
Cash and current accounts	3-2700-1	4558	11161
Frozen cash in accounts	3-2700-2	395	577

25.4.2013

Prepared by:
 CEO:




Statement of changes in equity

For the period

01.01.2012-31.12.2012

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	4-01	13,037	36,262	0	38,090	0	1,100	0	-32,682	0	55807	2,110
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											
Fundamental errors	4-15-2											
Modified opening balance	4-01-1	13,037	36,262	0	38,090	0	1,100	0	-32,682	0	55807	2,110
Net profit/loss	4-05							0	-669		-669	
1. Profit distribution for:	4-06	0	0	0	0	0	36	0	0	0	36	0
dividends	4-07											
other	4-07-1						36				36	
2. Covering of accumulated loss	4-08		-27523						27523			
3. Revaluation of assets and liabilities, including:	4-09	0	0	0	0	0	0	0	0	0	0	0
increase	4-10											
decrease	4-11											
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											-45
Closing balance	4-17	13,037	8,739	0	38,090	0	1,136	0	-5,828	0	55174	2,065
7. Changes due to annual financial statement transfers to companies abroad	4-18										0	
8. Changes due to annual financial statement modifications due to hyperinflation	4-19										0	
Closing equity	4-20	13,037	8,739	0	38,090	0	1,136	0	-5,828	0	55174	2,065

25.4.2013

Prepared by:

CEO:

