

**STATEMENT OF FINANCIAL POSITION**

Name: ENEMONA AD  
 Type: SEPARATE  
 For the period: 01.01.2013-31.12.2013

( '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
<b>A. NON-CURRENT ASSETS</b>				<b>A. EQUITY</b>			
<b>I. Non-current tangible assets</b>				<b>I. Share Capital</b>			
1. Land	1-0011	5 608	5 608	Paid-in share capital	1-0411	13 037	13 037
2. Buildings	1-0012	14 909	19 250	incl. ordinary shares	1-0411-1	11 934	11 934
3. Machinery and equipment	1-0013	1 297	778	incl. preferred shares	1-0411-2	1 103	1 103
4. Installations	1-0014			Ordinary shares bought back	1-0417		
5. Vehicles	1-0015	1 989	3 563	Preferred shares bought back	1-0417-1		
6. Tools	1-0017-1	404	266	Share capital not paid-in	1-0416		
7. Assets under construction	1-0018	5 764	5 658				
8. Other assets	1-0017	458	630	<b>II. Reserves</b>	<b>I-0410</b>	<b>13 037</b>	<b>13 037</b>
<b>Total (I):</b>	<b>I-0010</b>	<b>30 429</b>	<b>35 753</b>	1. Share premium reserves	1-0421	8 739	8 739
<b>II. Investment properties</b>	<b>I-0041</b>			2. Reserve from revaluation of assets and liabilities	1-0422		0
<b>III. Biological Assets</b>	<b>I-0016</b>			3. Special purpose reserves	1-0423	28 709	28 709
<b>IV. Non-current intangible assets</b>				general reserves	1-0424	27 716	27 716
1. Ownership rights	1-0021	495	557	special reserves	1-0425		
2. Software products	1-0022	34	54	other reserves	1-0426	993	993
3. R&D	1-0023			<b>Total (II):</b>	<b>I-0420</b>	<b>37 448</b>	<b>37 448</b>
4. Other	1-0024			<b>III. Financial Result</b>			
<b>Total (IV):</b>	<b>I-0020</b>	<b>529</b>	<b>611</b>	1. Retained Profit/Loss	1-0451	1 736	0
				retained Profit	1-0452	6 424	4 688
<b>V. Goodwill</b>				accumulated Loss	1-0453	-4 688	-4 688
1. Positive goodwill	1-0051			changes in accounting policies	1-0451-1		
2. Negative goodwill	1-0052			2. Current profit	1-0454	371	1 736
<b>Total (V):</b>	<b>I-0050</b>	<b>0</b>	<b>0</b>	3. Current loss	1-0455		
				<b>Total (III):</b>	<b>I-0450</b>	<b>2 107</b>	<b>1 736</b>
<b>VI. Financial Assets</b>							
1. Share participation	1-0031	14700	14810	<b>TOTAL (A)</b>	<b>I-0400</b>	<b>52 592</b>	<b>52 221</b>
- in subsidiaries	1-0032	14696	14806				
- joint ventures	1-0033			<b>B. MINORITY INTEREST</b>	<b>1-0400-1</b>		
- in associated companies	1-0034	4	4				
- in other companies	1-0035			<b>C. NON-CURRENT LIABILITIES</b>			
2. Financial assets held until maturity	1-0042	0	0	<b>I. Commercial and other liabilities</b>			
Treasury bonds	1-0042-1			1. Liabilities to related parties	1-0511		
bonds including:	1-0042-2			2. Liabilities to financial institutions	1-0512	12310	4 297
municipal bonds	1-0042-3			3. ZUNK bond liabilities	1-0512-1		
other	1-0042-4			4. Commercial loans	1-0514	23	34
3. Other financial assets	1-0042-5			5. Bonds	1-0515		
<b>Total (VI):</b>	<b>I-0040</b>	<b>14 700</b>	<b>14 810</b>	6. Other long-term liabilities	1-0517	2706	3 451
				<b>Total (I):</b>	<b>I-0510</b>	<b>15039</b>	<b>7 783</b>
<b>VII. Commercial and other receivables</b>							
1. Related parties receivables	1-0044						
2. Commercial loans	1-0045	470					
3. Financial leasing	1-0046-1						
4. Other	1-0046	6 080	8 606				

Total (VII):	I-0040-I	6 550	9 081	III. Other non-current liabilities	I-0510-1	62	62
<b>VIII. Deferred expenses</b>							
1. Deferred taxes	I-0060			III. Deferred income	I-0520		
<b>TOTAL (A)</b>	I-0060-I	2 579	2 579	IV. Deferred taxes	I-0516		
	I-0100	54 787	62 833	<b>TOTAL (C)</b>	I-0520-I		
<b>B. CURRENT ASSETS</b>					I-0500	15 101	7 845
<b>I. Inventory</b>				<b>D. CURRENT LIABILITIES</b>			
1. Materials	I-0071	8061	5 681	<b>I. Commercial and other liabilities</b>			
2. Production	I-0072			1. Liabilities to banks and non-bank financial institutions	1-0612	50851	64 124
3. Goods	I-0073			2. Non-current liabilities due	1-0510-2	78	444
4. Work in progress	I-0076	953	559	3. Current liabilities, incl. related parties	1-0630	34536	20 317
5. Biological assets	I-0074			commercial loans	1-0611	3970	2 554
6. Other	I-0077			liabilities to suppliers and clients	1-0614	2155	1 559
<b>Total (I):</b>	I-0070	9 014	6 240	advance payments	1-0613	15520	7 297
				personnel	1-0613-1	3265	5 743
<b>II. Receivables</b>				social insurance	1-0615	3153	1 513
1. Related parties receivables	I-0081	1638	2980	tax	1-0616	4529	1 235
2. Receivables from clients and suppliers	I-0082	73941	51499	4. Other	1-0617	1944	416
3. Advance payments	I-0086-1	9323	12366	5. Provisions	1-0618	9080	4 222
4. Receivables from commercial loans	I-0083	7497	7454	<b>Total (D):</b>	1-0619	470	470
5. Receivables awarded by court decisions	I-0084		405		1-0610	95015	89 577
6. Tax recovery	I-0085						
7. From the personnel	I-0086-2	444	166				
8. Other current receivables	I-0086	5204	3877	<b>II. Other current liabilities</b>	I-0610-I		
<b>Total (II):</b>	I-0080	98047	78747	<b>III. Deferred income</b>	I-0700		
				<b>IV. Financing</b>	I-0700-I		
<b>III. Financial Assets</b>							
1. Held for trading	I-0093	0	0				
incl. debt	I-0093-1			<b>TOTAL (D)</b>	1-0750	95 015	89 577
incl. derivatives	I-0093-2						
other	I-0093-3						
2. Financial assets available for sale	I-0093-4						
3. Other	I-0095						
<b>Total (III):</b>	I-0090	0	0				
<b>IV. Cash and cash equivalents</b>							
1. Cash	I-0151	429	475				
2. Current accounts	I-0153	253	1 057				
3. Restricted cash	I-0155	178	290				
4. Cash equivalents	I-0157						
<b>Total (IV):</b>	I-0150	860	1 822				
<b>V. Deferred expenses</b>							
<b>TOTAL (E)</b>	I-0160						
	I-0200	107 921	86 809				
<b>TOTAL ASSETS (A + B):</b>	I-0300	162 708	149 643	<b>TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES</b>	1-0800	162 708	149 643



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04.2.2014

**STATEMENT OF COMPREHENSIVE INCOME**

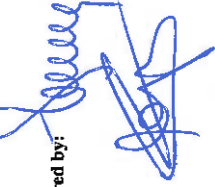
Name: ENEMONA AD  
 Type: NON-CONSOLIDATED  
 For the period: 01.01.2013-31.12.2013

EXPENSES	Code	Current Period		Previous Period		INCOME	Code	Current Period		Previous Period	
		1	2	1	2			a	b	1	2
<b>A. Operating Expenses</b>						<b>A. Operating income</b>					
<b>I. Expenses by category</b>						<b>I. Net sales revenue from:</b>					
1. Materials	2-1120	25744	11662			1. Production	2-1551	83289			65130
2. External services	2-1130	21559	21556			2. Goods	2-1552				
3. Depreciation	2-1160	1648	1768			3. Services	2-1560	229			322
4. Wages	2-1140	22104	23273			4. Others	2-1556				696
5. Social Insurance	2-1150	3598	2898			<b>Total (I):</b>	<b>2-1610</b>	<b>83518</b>			<b>66148</b>
6. Balance sheet value of assets sold	2-1010										
7. Changes in the value of inventory and unfinished production	2-1030	-394	-167			<b>II. Income from financing</b>	<b>2-1620</b>				
8. Other costs:	2-1170	5890	4172			incl. financing from the government	2-1621				
incl. Assets devaluation	2-1171										
incl. Provisions	2-1172					<b>III. Financial income</b>					
<b>Total (II):</b>	<b>2-1100</b>	<b>80 149</b>	<b>65 162</b>			1. Interest	2-1710	2497			2567
						2. Dividends	2-1721	104			3151
<b>II. Financial expenses</b>						3. Gain from financial operations (financial assets and instruments)					
1. Interest	2-1210	2934	2737			4. Gain due to exchange rate changes	2-1730				
2. Loss from financial operations (financial assets and instruments)	2-1220					5. Other income from financial operations	2-1740	7			17
3. Loss due to exchange rate changes	2-1230	75	38			<b>Total (III):</b>	<b>2-1700</b>	<b>2608</b>			<b>5735</b>
4. Other	2-1240	2597	2103								
<b>Total (III):</b>	<b>2-1200</b>	<b>5 606</b>	<b>4 878</b>								
<b>B. Total operating costs</b>	<b>2-1300</b>	<b>85 755</b>	<b>70 040</b>			<b>B. Total operating income</b>	<b>2-1600</b>	<b>86126</b>			<b>71883</b>
<b>C. Operating Profit</b>	<b>2-1310</b>	<b>371</b>	<b>1 843</b>			<b>C. Operating loss</b>	<b>2-1810</b>	<b>0</b>			<b>0</b>
<b>III. Share of profit of associated companies and joint-ventures</b>	<b>2-1250-1</b>					<b>IV. Share of loss of associated companies and joint-ventures</b>	<b>2-1810-1</b>				<b>0</b>
<b>IV. Extraordinary expenses</b>	<b>2-1250</b>					<b>V. Extraordinary income</b>	<b>2-1750</b>				<b>0</b>
<b>D. Total costs</b>	<b>2-1350</b>	<b>85 755</b>	<b>70 040</b>			<b>D. Total income</b>	<b>2-1800</b>	<b>86 126</b>			<b>71 883</b>
<b>E. Gross profit</b>	<b>2-1400</b>	<b>371</b>	<b>1 843</b>			<b>E. Gross loss</b>	<b>2-1850</b>	<b>0</b>			<b>0</b>
<b>V. Taxes</b>	<b>2-1450</b>	<b>0</b>	<b>107</b>								
1. Current corporate tax	2-1451		125								
2. Deferred corporate tax	2-1452		-18								
3. Others	2-1453										
<b>F. After-tax profit</b>	<b>2-0454</b>	<b>371</b>	<b>1 736</b>			<b>F. After-tax loss</b>	<b>2-0455</b>	<b>0</b>			<b>0</b>
<b>Minority interest</b>	<b>2-0454-1</b>					<b>Minority interest</b>	<b>2-0455-1</b>				<b>0</b>
<b>G. Net profit</b>	<b>2-0454-2</b>	<b>371</b>	<b>1 736</b>			<b>G. Net loss</b>	<b>2-0455-2</b>	<b>0</b>			<b>0</b>
<b>TOTAL (D + V + F)</b>	<b>2-1500</b>	<b>86 126</b>	<b>71 883</b>			<b>TOTAL (D+V+F):</b>	<b>2-1900</b>	<b>86 126</b>			<b>71 883</b>

04.2.2014

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**CASH FLOW STATEMENT**

Name: ENEMONA AD

Type: **NON-CONSOLIDATED**

For the period: 01.01.2013-31.12.2013

CASH FLOWS	Code	Current Period	Previous Period
a	b	1	2
<b>A. Cash flows from operating activities</b>			
1. Proceeds from clients	3-2201	78673	89616
2. Payments to suppliers	3-2201-1	(55 558)	(61 302)
3. Payments/proceeds, related to financial assets, held for trading	3-2202		
4. Payments related to remuneration	3-2203	(20 278)	(25 419)
5. Paid / recovered taxes (without corporate tax)	3-2206	(500)	(2 098)
6. Corporate tax	3-2206-1		(145)
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	(582)	(1 644)
<b>Net cash flow from operating activities</b>	<b>3-2200</b>	<b>1 755</b>	<b>-992</b>
<b>B. Cash flows from investment activities</b>			
1. Purchase of non-current assets	3-2301	(1 252)	(228)
2. Proceeds from sales of non-current assets	3-2301-1	4 974	386
3. Loans provided	3-2302	(4 425)	(11 775)
4. Recovered loans, incl. financial leasing	3-2302-1		7 996
5. Interest on loans provided	3-2302-2	4 227	
6. Investments	3-2302-3		
7. Proceeds from sales of investments	3-2302-4	(12)	(88)
8. Dividends on investments	3-2303	956	2 299
9. Gains / Loss from changes in exchange rates	3-2305		
10. Other proceeds / payments from investment activities	3-2306	-282	1507
<b>Net cash flow from investment activities</b>	<b>3-2300</b>	<b>4 186</b>	<b>97</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	32 853	83 647
4. Payments on loans	3-2403-1	(33 955)	(82 218)
5. Payments on leasing contracts	3-2405	(197)	(478)
6. Bank fees and interest on investment loans	3-2404	(4 703)	(3 531)
7. Dividends paid-out	3-2404-1	(1 060)	
8. Other proceeds / payments from financial activities	3-2407	159	340
<b>Net cash flow from financial activities</b>	<b>3-2400</b>	<b>-6 903</b>	<b>-2 240</b>
<b>D. Net Cash Flow</b>	<b>3-2500</b>	<b>-962</b>	<b>-3 135</b>
<b>E. Opening balance</b>	<b>3-2600</b>	<b>1822</b>	<b>4957</b>
<b>F. Closing balance, incl. Cash and current accounts</b>	<b>3-2700</b>	<b>860</b>	<b>1 822</b>
Frozen cash in accounts	3-2700-1	682	1532
	3-2700-2	178	290



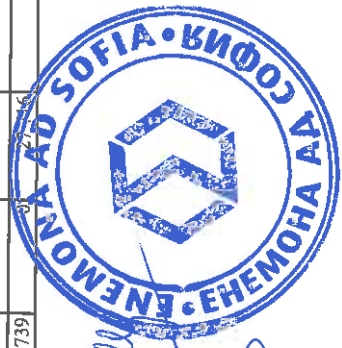
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Statement of changes in equity

ITEMS	For the period 01.01.2013-30.09.2013												
	Share Capital		Reserves						Retained Profit/Loss		Transfer reserves	Total Equity	Minority interest
	1	2	3	4	5	6	7	8	9	10			
a	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	13 037	8 739	0	27 716	0	993	6 424	-4 688	0	52 221	0		
Changes in opening balance due to:													
Changes in accounting policies	0	0	0	0	0	0	0	0	0	0	0		
Fundamental errors													
Modified opening balance	13 037	8 739	0	27 716	0	993	6 424	-4 688	0	52 221	0		
Net profit/loss							371	0					
1. Profit distribution for:													
dividends													
other													
2. Covering of accumulated loss													
3. Revaluation of assets and liabilities, including:													
increase													
decrease													
4. Revaluation of financial assets, including:													
increase													
decrease													
5. Deferred taxes													
6. Other													
Closing balance	13 037	8 739	0	27 716	0	993	6 795	-4 688	0	52 592	0		
7. Changes due to annual financial statement transfers to companies abroad													
8. Changes due to annual financial statement modifications due to hyperinflation													
Closing equity	13 037	8 739	0	27 716	0	993	6 795	-4 688	0	52 592	0		



Prepared by:

CEO:

04.2.2014