

## STATEMENT OF FINANCIAL POSITION

Name:

Type:

For the period:

ENEMONA AD  
SEPARATE  
01.01.2012-30.09.2012

( '000 BGN)

ASSETS	Code	Current Period		Previous Period		EQUITY, MINORITY INTEREST AND LIABILITIES	Code	Current Period		Previous Period	
		1	2	1	2			1	2		
<b>A. NON-CURRENT ASSETS</b>	<b>b</b>					<b>A. EQUITY</b>	<b>b</b>				
<b>I. Non-current tangible assets</b>						<b>I. Share Capital</b>					
1. Land	1-0011	5608		5608		Paid-in share capital	1-0411	13037		13037	
2. Buildings	1-0012	19442		17807		<i>incl. ordinary shares</i>	1-0411-1	11934		11934	
3. Machinery and equipment	1-0013	839		1094		<i>incl. preferred shares</i>	1-0411-2	1103		1103	
4. Installations	1-0014					Ordinary shares bought back	1-0417				
5. Vehicles	1-0015	3700		4081		Preferred shares bought back	1-0417-1				
6. Tools	1-0017-1	279		308		Share capital not paid-in	1-0416				
7. Assets under construction	1-0018	5679		5669		<b>Total (D):</b>	<b>1-0410</b>	13037		13037	
8. Other assets	1-0017	684		815		<b>II. Reserves</b>					
<b>Total (D):</b>	<b>1-0010</b>	<b>36231</b>		<b>35382</b>		1. Share premium reserves	1-0421	36262		36262	
<b>II. Investment properties</b>	<b>1-0041</b>					2. Reserve from revaluation of assets and liabilities	1-0422			0	
<b>III. Biological Assets</b>	<b>1-0016</b>					3. Special purpose reserves	1-0423	28709		28709	
<b>IV. Non-current intangible assets</b>						general reserves					
1. Ownership rights	1-0021	573		619		special reserves	1-0424	27716		27716	
2. Software products	1-0022	47		68		other reserves	1-0425	993		993	
3. R&D	1-0023					<b>Total (D):</b>	<b>1-0420</b>	<b>64971</b>		<b>64971</b>	
4. Other	1-0024					<b>III. Financial Results</b>					
<b>Total (IV):</b>	<b>1-0020</b>	<b>620</b>		<b>687</b>		1. Retained Profit/Loss	1-0451	-27523		-14937	
<b>V. Goodwill</b>						retained Profit	1-0452	4688		4688	
1. Positive goodwill	1-0051					accumulated Loss	1-0453	-32211		-19625	
2. Negative goodwill	1-0052					changes in accounting policies	1-0451-1	531			
<b>Total (V):</b>	<b>1-0050</b>	<b>0</b>		<b>0</b>		2. Current profit	1-0454			-12586	
<b>VI. Financial Assets</b>						3. Current loss	1-0455			-27523	
1. Share participation	1-0031	16905		17022		<b>Total (III):</b>	<b>1-0450</b>	<b>-26992</b>		<b>-27523</b>	
- in subsidiaries	1-0032	16901		17018							
- joint ventures	1-0033					<b>TOTAL (A)</b>	<b>1-0400</b>	<b>51016</b>		<b>50485</b>	
- in associated companies	1-0034	4		4							
- in other companies	1-0035					<b>B. MINORITY INTEREST</b>	<b>1-0400-1</b>				
2. Financial assets held until maturity	1-0042	0		0							
Treasury bonds	1-0042-1					<b>C. NON-CURRENT LIABILITIES</b>					
bonds including:	1-0042-2					<b>I. Commercial and other liabilities</b>					
munucipal bonds	1-0042-3					1. Liabilities to related parties	1-0511	5689		2781	
other	1-0042-4					2. Liabilities to financial institutions	1-0512				
3. Other financial assets	1-0042-5					3. ZUNK bond liabilities	1-0512-1				
<b>Total (VI):</b>	<b>1-0040</b>	<b>16905</b>		<b>17022</b>		4. Commercial loans	1-0514	37			
<b>VII. Commercial and other receivables</b>						5. Bonds	1-0515				
1. Related parties receivables	1-0044					6. Other long-term liabilities	1-0517	3693		4419	
2. Commercial loans	1-0045	566		1011		<b>Total (D):</b>	<b>1-0510</b>	<b>9419</b>		<b>7200</b>	
3. Financial leasing	1-0046-1										
4. Other	1-0046	8839		20636							

	Total (VII):	1-0040-1	9405	21647	II. Other non-current liabilities	1-0510-1	62	62
	VIII. Deferred expenses	1-0060			III. Deferred income	1-0520		
	IX. Deferred taxes	1-0060-1	2561		IV. Deferred taxes	1-0516		
	TOTAL (A)	1-0100	65722	77299	V. Financing	1-0520-1	9481	7262
	TOTAL (A)				TOTAL (C)	1-0500		
	B. CURRENT ASSETS							
	I. Inventory				D. CURRENT LIABILITIES			
	1. Materials	1-0071	4683	3605	I. Commercial and other liabilities			
	2. Production	1-0072			1. Liabilities to banks and non-bank financial institutions	1-0612	58816	55648
	3. Goods	1-0073			2. Non-current liabilities due	1-0510-2	446	498
	4. Work in progress	1-0076	1143	3913	3. Current liabilities, incl.	1-0630	25356	32921
	5. Biological assets	1-0074			related parties	1-0611	4245	9516
	6. Other	1-0077			commercial loans	1-0614	5309	10506
	Total (D):	1-0070	5826	3996	liabilities to suppliers and clients	1-0613	5770	6060
					advance payments	1-0613-1	7443	4946
	II. Receivables				personnel	1-0615	1423	558
	1. Related parties receivables	1-0081	6567	8189	social insurance	1-0616	215	
	2. Receivables from clients and suppliers	1-0082	49930	40778	tax	1-0617	1166	1120
	3. Advance payments	1-0086-1	10355	7020	4. Other	1-0618	3846	2710
	4. Receivables from commercial loans	1-0083	4306	3032	5. Provisions	1-0619	220	220
	5. Receivables awarded by court decisions	1-0084			Total (D):	1-0610	88684	91997
	6. Tax recovery	1-0085	441					
	7. From the personnel	1-0086-2			II. Other current liabilities	1-0610-1		
	8. Other current receivables	1-0086	5298	4473	III. Deferred income	1-0700		
	Total (II):	1-0080	76897	63492	IV. Financing	1-0700-1		
	III. Financial Assets				TOTAL (D)	1-0750	88684	91997
	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 available for sale	1-0093-4						
	3. Other	1-0095						
	Total (III):	1-0090	0	0				
	IV. Cash and cash equivalents							
	1. Cash	1-0151	44	693				
	2. Current accounts	1-0153	650	3790				
	3. Restricted cash	1-0155	42	474				
	4. Cash equivalents	1-0157						
	Total (IV):	1-0150	736	4957				
		1-0160						
	V. Deferred expenses	1-0200	83459	72445				
	TOTAL (B)	1-0300	149181	149744	TOTAL EQUITY, MINORITY INTEREST AND LIABILITIES	1-0800	149181	149744

15.12.2012

Prepared by:

Executive Director:



Name:  
Type:  
For the period:


STATEMENT OF COMPREHENSIVE INCOME  
ENEMONA AD  
NON-CONSOLIDATED  
01.01.2012-30.09.2012

( '000 BGN)

EXPENSES	Code	Current Period		Previous Period		INCOME	Code	Current Period		Previous Period	
		a	b	1	2			a	b	1	2
<b>A. Operating Expenses</b>						<b>A. Operating Income</b>					
<i>I. Expenses by category</i>						<i>I. Net sales revenue from:</i>					
1. Materials	2-1120		8104		25278	1. Production	2-1551	43278		61784	
2. External services	2-1130		13652		23213	2. Goods	2-1552				
3. Depreciation	2-1160		1335		1348	3. Services	2-1560	241		176	
4. Wages	2-1140		15625		12467	4. Others	2-1556	706		11116	
5. Social Insurance	2-1150		2007		1756	<b>Total (I):</b>	<b>2-1610</b>	<b>44225</b>		<b>73076</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		-752		-428	incl. financing from the government	2-1621				
8. Other costs:	2-1170		3545		2327	<b>III. Financial income</b>					
incl. Assets devaluation	2-1171					1. Interest	2-1710	1095		1075	
incl. Provisions	2-1172					2. Dividends	2-1721	2299		536	
<b>Total (I):</b>	<b>2-1100</b>		<b>43,516</b>		<b>65,961</b>	3. Gain from financial operations (financial assets and instruments)	2-1730				
<b>II. Financial expenses</b>						4. Gain due to exchange rate changes	2-1740	16		22	
1. Interest	2-1210		3603		3152	5. Other income from financial operations	2-1745	50		128	
2. Loss from financial operations (financial assets and instruments)	2-1220					<b>Total (II):</b>	<b>2-1700</b>	<b>3460</b>		<b>1761</b>	
3. Loss due to exchange rate changes	2-1230		35		67						
4. Other	2-1240				479						
<b>Total (II):</b>	<b>2-1200</b>		<b>3,638</b>		<b>3,698</b>						
<b>B. Total operating costs</b>	<b>2-1300</b>		<b>47,154</b>		<b>69,659</b>	<b>B. Total operating income</b>	<b>2-1600</b>	<b>47685</b>		<b>74837</b>	
<b>C. Operating Profit</b>	<b>2-1310</b>		<b>531</b>		<b>5,178</b>	<b>C. Operating loss</b>	<b>2-1810</b>	<b>0</b>		<b>0</b>	
<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>0</i>		<i>0</i>	
<i>IV. Extraordinary expenses</i>	<i>2-1250</i>					<i>V. Extraordinary income</i>	<i>2-1810-1</i>	<i>0</i>		<i>0</i>	
D. Total costs	2-1350		47,154		69,659	D. Total income	2-1750	47,685		74,837	
E. Gross profit	2-1400		531		5,178	E. Gross loss	2-1850	0		0	
<i>V. Taxes</i>	<i>2-1450</i>		<i>0</i>		<i>518</i>						
1. Current corporate tax	2-1451				518						
2. Deferred corporate tax	2-1452										
3. Others	2-1453										
<b>F. After-tax profit</b>	<b>2-0454</b>		<b>531</b>		<b>4,660</b>	<b>F. After-tax loss</b>	<b>2-0455</b>	<b>0</b>		<b>0</b>	
Minority interest	2-0454-1					Minority interest	2-0455-1				
G. Net profit	2-0454-2		531		4,660	G. Net loss	2-0455-2	0		0	
<b>TOTAL (D+V+V+F)</b>	<b>2-1500</b>		<b>47,685</b>		<b>74,837</b>	<b>TOTAL (D+F):</b>	<b>2-1900</b>	<b>47,685</b>		<b>74,837</b>	

15.12.2012

Prepared by:  
Executive Director:




**CASH FLOW STATEMENT**

Name:

ENEMONA AD

Type:

NON-CONSOLIDATED

For the period:

01.01.2012-30.09.2012

CASH FLOWS	Code	Current Period		Previous Period	
		1	2	1	2
<b>A. Cash flows from operating activities</b>	<b>a</b>				
1. Proceeds from clients	3-2201	47463		65592	
2. Payments to suppliers	3-2201-1	(41,779)		(59,909)	
3. Payments/proceeds, related to financial assets, held for trading	3-2202				
4. Payments related to remuneration	3-2203	(17,459)		(15,486)	
5. Paid / recovered taxes (without corporate tax)	3-2206	(1,321)		(336)	
6. Corporate tax	3-2206-1	(145)		(701)	
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	(1,289)		(1,486)	
	3-2208	(14,526)		-12,326	
	3-2200				
<b>Net cash flow from operating activities</b>					
<b>B. Cash flows from investment activities</b>					
1. Purchase of non-current assets	3-2301	(120)		(488)	
2. Proceeds from sales of non-current assets	3-2301-1	399		2,095	
3. Loans provided	3-2302	(9,368)		(5,348)	
4. Recovered loans, incl. financial leasing	3-2302-1	6,105		7,051	
5. Interest on loans provided	3-2302-2				
6. Investments	3-2302-3	(85)		(5,511)	
7. Proceeds from sales of investments	3-2302-4				
8. Dividends on investments	3-2303	2,299		10,471	
9. Gains / Loss from changes in exchange rates	3-2305				
10. Other proceeds / payments from investment activities	3-2306	15,409			
	3-2300	14,639		9,694	
<b>Net cash flow from investment activities</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	52,790		36,908	
4. Payments on loans	3-2403-1	(54,225)		(31,912)	
5. Payments on leasing contracts	3-2405	(377)		(505)	
6. Bank fees and interest on investment loans	3-2404	(2,522)		(2,800)	
7. Dividends paid-out	3-2404-1			(884)	
8. Other proceeds / payments from financial activities	3-2407				
	3-2400	-4,334		819	
<b>Net cash flow from financial activities</b>		-4,221		-1,813	
<b>D. Net Cash Flow</b>		3-2500		3-2500	
<b>E. Opening balance</b>		3-2600		3-2600	
<b>F. Closing balance, incl.</b>		3-2700		3-2700	
Cash and current accounts		3-2700-1		3-2700-1	
Frozen cash in accounts		3-2700-2		3-2700-2	
		42		264	

15.12.2012 Prepared by:

Executive Director:




Statement of changes in equity

For the period

01.01.2012-30.09.2012

ITEMS	1	2	3	Reserves			Retained Profit/Loss		9	10	11
				Share Capital	Share premium reserves	Reserve from revaluation of assets and liabilities	Special purpose reserves	Retained profit			
	1	2	3	4	5	6	7	8			
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:	4-01	36,262	0	27,716	0	993	4,688	-32,211	0	50,485	0
Changes in accounting policies	4-15	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	27,716	993	4,688	-32,211	0	50,485	0
Net profit/loss	4-05						531	0		531	0
1. Profit distribution for:	4-06	0	0	0	0	0	0	0	0	0	0
dividends	4-07										
other	4-07-1										
2. Covering of accumulated loss	4-08										
3. Revaluation of assets and liabilities, including:	4-09	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
increase	4-13										
decrease	4-14										
5. Deferred taxes	4-16-1										
6. Other	4-16										
Closing balance	4-17	13,037	36,262	0	27,716	993	5,219	-32,211	0	51,016	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	36,262	0	27,716	993	5,219	-32,211	0	51,016	0

15.12.2012

Prepared by:

Executive Director:

