

BALANCE SHEET

Company name:

Type of statement: consolidated/non-consolidated:

Reporting period:

Balkancar ZARYA Plc

consolidated

30.6.2015

Bulstat

814191256

PG-05-380

(thousand BGN)

350

ASSETS	Code	Current period	Previous period	LIABILITIES	Code	Current period	Previous period
A. NON-CURRENT ASSETS				A. SHAREHOLDERS' EQUITY			
I. Property, plant and equipment				I. Share capital			
1. Land	1-0011	350	350	Issued and outstanding shares	1-0411	2404	2404
2. Buildings	1-0012	1117	1228	Ordinary shares	1-0411-1	2404	2404
3. Machinery and equipment	1-0013	254	307	Preferred shares	1-0411-2		
4. Facilities	1-0014	389	409	Treasury ordinary shares	1-0417		
5. Vehicles	1-0015	35	43	Treasury preferred shares	1-0417-1		
6. Office fittings	1-0017-1	9	10	Unpaid capital	1-0416		
7. Assets under construction	1-0018	268	303	Total share capital	1-0410	2404	2404
8. Other	1-0017			II. Reserves			
Total property, plant and equipment	1-0010	2422	2650	1. Issue premiums	1-0421		
II. Investment property	1-0041			2. Revaluation reserve	1-0422	858	858
III. Farm animals	1-0016			3. Reserves incl.:	1-0423	218	218
IV. Intangible assets				general reserves	1-0424	113	113
1. Rights of ownership	1-0021		13	special reserves	1-0425		
2. Software	1-0022	147	164	other reserves	1-0426	105	105
3. R&D expenses	1-0023			Total reserves	1-0420	1076	1076
4. Other intangible assets	1-0024	9	10	III. Retained earnings			
Total intangible assets	1-0020	156	187	1. Retained earnings from previous periods	1-0451	-7211	-7232
				undistributed profit	1-0452	120	99
V. Goodwill				loss not covered	1-0453	-7331	-7331
1. Positive goodwill	1-0051	2103	2103	one-time effect from changes in accounting policy	1-0451-1		
2. Negative goodwill	1-0052			2. Current year profit	1-0454	136	21
Total goodwill	1-0050	2103	2103	3. Current year loss	1-0455		
VI. Financial assets				Total retained earnings	1-0450	-7075	-7211
1. Share participations in:	1-0031	0	0				
subsidiary companies	1-0032						
joint ventures	1-0033			TOTAL SHAREHOLDERS' EQUITY	1-0400	-3595	-3731
associated companies	1-0034						
other companies	1-0035						
2. Long-term investment securities held to maturity	1-0042	0	0	B. MINORITY SHAREHOLDINGS	1-0400-1	944	1032
treasury bonds	1-0042-1						
bonds	1-0042-2			C. LONG-TERM LIABILITIES			
incl. municipality bonds	1-0042-3			1. Long-term debt			
other	1-0042-4			1. Due to related parties	1-0511		
3. Other financial assets	1-0042-5			2. Due to financial institutions	1-0512		
Total long-term financial assets	1-0040	0	0	3. Due under ZUNK	1-0512-1		
VII. Long-term trade and other receivables from:				4. Trade loans	1-0514		
1. Related parties	1-0044			5. Bonds	1-0515	8977	9428
2. Trade loans	1-0045			6. Other long-term liabilities	1-0517	0	0
3. Financial lease receivables	1-0046-1			Total long-term debt	1-0510	8977	9428

4. Other long-term receivables	1-0046						
Total long-term trade and other receivables	1-0040-1	0	0	II. Other long-term liabilities	1-0510-1		
				III. Deferred revenues	1-0520		
VIII. Deferred expenses	1-0060			IV. Liabilities on deferred taxes	1-0516		
IX. Assets on deferred tax payments	1-0060-1	345	345	V. Financing	1-0520-1	159	159
TOTAL NON-CURRENT ASSETS	1-0100	5026	5285	TOTAL LONG-TERM LIABILITIES	1-0500	9136	9587
B. CURRENT ASSETS							
I. Inventory				D. SHORT-TERM LIABILITIES			
1. Materials	1-0071	1195	1221	I. Trade and other payables			
2. Finished goods	1-0072	267	318	1. Short-term borrowings	1-0612	446	758
3. Goods for resale	1-0073		0	2. Short-term part of long-term loans	1-0510-2	452	38
4. Work in progress	1-0076	792	898	3. Short-term payables	1-0630	4939	5008
5. Farm animals	1-0074			related parties payables	1-0611	0	0
6. Other materials	1-0077			trade loans	1-0614	1815	1815
Total inventory	1-0070	2254	2437	trade accounts payables	1-0613	2793	2825
				advance payments	1-0613-1		
II. Receivables				salaries payable	1-0615	162	167
1. Related parties receivables	1-0081	2122	2233	social security payable	1-0616	56	75
2. Trade accounts receivables	1-0082	869	704	tax payable	1-0617	113	126
3. Advance payments	1-0086-1			4. Other	1-0618	698	430
4. Trade loans	1-0083	1935	1865	5. Provisions	1-0619		
5. Court receivables	1-0084			Total trade and other payables	1-0610	6535	6234
6. Recoverable taxes	1-0085	79	50				
7. Personnel receivables	1-0086-2						
8. Other receivables	1-0086	475	262	II. Other short-term liabilities	1-0610-1		
Total receivables	1-0080	5480	5114	III. Deferred revenues	1-0700		
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets held for trading	1-0093	0	0				
bonds	1-0093-1			TOTAL SHORT-TERM LIABILITIES	1-0750	6535	6234
derivatives	1-0093-2						
other	1-0093-3						
2. Financial assets declared for sale	1-0093-4						
3. Other current financial assets	1-0095						
Total current financial assets	1-0090	0	0				
IV. Cash and cash equivalents							
1. Cash	1-0151	211	204				
2. Cash in banks	1-0153	49	82				
3. Restricted cash	1-0155						
4. Cash equivalents	1-0157						
Total cash and cash equivalents	1-0150	260	286				
V. Deferred expenses	1-0160						
TOTAL CURRENT ASSETS	1-0200	7994	7837				
TOTAL ASSETS	1-0300	13020	13122	TOTAL LIABILITIES	1-0800	13020	13122

25.8.2015

Accountant: Mariana Patova

Manager: Dimitar Ivantchoff

INCOME STATEMENT

Company name:

Balkancar ZARYA Plc

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Reporting period:

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PF-05-380

(thousand BGN)

EXPENSES	Code	Current period	Previous period	REVENUES	Code	Current period	Previous period
A. Expenditures				A. Revenues			
I. Operating expenses				I. Net revenues from the sale of:			
1. Materials	2-1120	2222	1941	1. Finished goods	2-1551	4486	3952
2. External services	2-1130	351	391	2. Goods for sale	2-1552		
3. Depreciation	2-1160	260	260	3. Services	2-1560	47	19
4. Salaries	2-1140	1022	1019	4. Other	2-1556	167	231
5. Social security	2-1150	169	166	Total net revenues from sale	2-1610	4700	4202
6. Net book value of assets sold (finished goods excluded)	2-1010	28	79				
7. Assets under construction and write off of assets	2-1030	156	52	II. Revenues from financing for fixed assets	2-1620		
8. Other expenses	2-1170	51	27	incl. government grants	2-1621		
incl. impairment of assets	2-1171						
incl. provisions	2-1172			III. Financial income			
Total operating expenses:	2-1100	4,259	3,935	1. Interest revenue	2-1710	12	7
				2. Divident income	2-1721		
II. Financial expenses				3. Gains from operations with financial assets and instruments	2-1730		
1. Interest expenses	2-1210	386	406	4. Gains from foreign exchange operations	2-1740	0	
2. Losses from operations with financial assets and instruments	2-1220			5. Other financial income	2-1745		
3. Losses from foreign exchange operations	2-1230	9	11	Total financial income	2-1700	12	7
4. Other financial expenses	2-1240	10	13				
Total financial expenses:	2-1200	405	430				
B. Total operating expenses	2-1300	4,664	4,365	B. Total revenues before extraordinary activities	2-1600	4712	4209
C. Profit/(loss) from operations	2-1310	48	0	C. Operating loss	2-1810	0	156
III. Share in the profit of associated and joint companies	2-1250-1			IV. Share in the loss of associated and joint companies	2-1810-1		
IV. Extraordinary costs	2-1250			V. Extraordinary revenues	2-1750		
D. Total expenses	2-1350	4,664	4,365	D. Total revenues	2-1800	4,712	4,209
E. Profit before tax	2-1400	48	0	E. Loss before taxes	2-1850	0	156
V. Tax expense	2-1450	0	0				
1. Corporate profit tax	2-1451						
2. Expenses/(gains) on deferred corporate taxes	2-1452						
3. Other taxes	2-1453						
F. Profit after taxes	2-0454	48	0	F. Loss after taxes	2-0455	0	156
incl. from minority shareholding	2-0454-1			incl. from minority shareholdings	2-0455-1	88	57
G. Net profit	2-0454-2	136	0	G. Net loss	2-0455-2	0	99
Total	2-1500	4,712	4,365	Total	2-1900	4,712	4,365

25.8.2015

Accountant: Mariana Patova

Manager: Dimitar Ivantchoff

CASH FLOW STATEMENT - DIRECT METHOD

Company name:

"BALKANCAR
ZARYA" Plc
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CASH FLOW		Current period	Previous period
A. Cash flow from operating activities			
1. Cash receipts from customers	3-2201	4292	4154
2. Cash paid to suppliers	3-2201-1	-2695	-2859
3. Payments/income related to financial assets	3-2202		
4. Cash paid to employees and social security	3-2203	-965	-944
5. Paid/refunded taxes except corporate tax/	3-2206	6	10
6. Corporate tax paid	3-2206-1		
7. Interest received	3-2204		
8. Interest and bank charges paid on short-term loans	3-2204-1	-32	-13
9. Foreign currency exchange gains/losses net	3-2205	-9	-15
10. Other proceeds/payments from operational activity	3-2208	-25	-18
Net cash flow from operational activities (A):	3-2200	572	315
B. Cash flow from investing activity			
1. Purchase of fixed assets	3-2301		-50
2. Sale of fixed assets	3-2301-1		
3. Loans granted	3-2302	-90	-58
4. Proceeds from loans	3-2302-1		
5. Interest received on granted loans	3-2302-2		
6. Purchase of investments	3-2302-3		
7. Sale of investments	3-2302-4		
8. Dividends received	3-2303		
9. Foreign currency exchange gains/losses net	3-2305		
10. Other proceeds/payments from investing activity	3-2306		
Net cash flow from investing activities (B):	3-2300	-90	-108
C. Cash flow from financing activities			
1. Proceeds on securities issued	3-2401		
2. Payments on securities buy-back	3-2401-1		
3. Proceeds on loans	3-2403	2145	1657
4. Payments of loans	3-2403-1	-2477	-1753
5. Payments on leasing contracts	3-2405		
6. Paid interest, charges and commissions on investment loans	3-2404	-148	-461
7. Dividends paid	3-2404-1		
8. Other proceeds/payments on financing activities	3-2407	-28	-45
Net cash flow from financing activities (C):	3-2400	-508	-602
D. Net decrease/increase in cash and cash equivalents (A+B+C) :	3-2500	-26	-395
E. Cash and cash equivalents as of the beginning of the period	3-2600	286	631
F. Cash and cash equivalents as of the end of the period	3-2700	260	236
cash and bank deposits	3-2700-1	260	236
restricted cash	3-2700-2		

25.8.2015

Accountant:Mariana Patova

Manager:Dimitar Ivantchoff

CHANGES IN SHAREHOLDERS' EQUITY STATEMENT

Company name:

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Reporting period:

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(thousand BGN)

INDEXES	Code	Share capital	Reserves					Retained earnings		Reserve from transfers	Total shareholders' equity	Minority shareholdings
			Issue premiums	Revaluation reserve	Reserves including:			profit	loss			
					general	special	other					
a		1	2	3	4	5	6	7	8	9	10	11
Code		1-0410	1-0410	1-0422	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	1-0400	1-0400-1
Balance-beginning of reporting period	4-01	2,404	0	858	113	0	105	120	-7,331		-3731	1,032
Changes in initial balances due to:	4-15	0	0	0	0	0	0	0	0	0	0	0
Effect from changes in accounting policy	4-15-1										0	
Fundamental mistakes	4-15-2										0	
Corrected balance - beginning of reporting period	4-01-1	2,404	0	858	113	0	105	120	-7,331	0	-3731	1,032
Net profit/loss	4-05							136	0		136	-88
1. Distributed profit for:	4-06	0	0	0	0	0	0	0	0	0	0	0
dividends	4-07										0	
other	4-07-1										0	
2. Loss coverage	4-08										0	
3. Revaluation of non-current tangible and intangible assets, incl.:	4-09	0	0	0	0	0	0	0	0	0	0	0
increase	4-10										0	
decrease	4-11										0	
4. Revaluation of financial assets and instruments, incl.:	4-12	0	0	0	0	0	0	0	0	0	0	0
increase	4-13										0	
decrease	4-14										0	
5. Deferred tax effect	4-16-1										0	
6. Other changes	4-16										0	
Balance - end of reporting period	4-17	2,404	0	858	113	0	105	256	-7,331	0	-3595	944
7. Changes from transfers of annual financial reports of companies abroad	4-18										0	
8. Changes from revaluation of financial reports in case of hyper inflation	4-19										0	
Shareholders' equity - as of end of reporting period	4-20	2,404	0	858	113	0	105	256	-7,331	0	-3595	944

25.8.2015

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Manager: Dimitar Ivantchoff